



Dave Yost • Auditor of State

LICKING COUNTY
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LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE:				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for Supplemental Nutritional Assistance	10.561	G-1617-11-5535		\$768,108
Total SNAP Cluster				768,108
Total U.S. Department of Agriculture				768,108
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants / State's Program	14.228	B-F-14-1BO-1		67,774
		B-F-15-1BO-1		330,719
		B-F-16-1BO-1		15,623
		B-W-12-1BO-1		88,981
Total Community Development Block Grants / State's Program				503,097
Total U.S. Department of Housing and Urban Development				503,097
U.S. DEPARTMENT OF JUSTICE:				
<i>Passed Through Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	2013-JB-015-B615		9,975
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0386		30,852
		2015-JG-A01-6285		45,000
Total from the Ohio Office of Criminal Justice Services				75,852
Total U.S. Department of Housing and Urban Development				85,827
U.S. DEPARTMENT OF LABOR:				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>Passed Through Montgomery County Auditor, WIA Area 7 Board</i>				
WIA Cluster:				
Workforce Investment Act - Adult				260,736
Workforce Investment Act - Adult Administrative				1,269
Workforce Investment Act - Adult Total	17.258	2016-45-01		262,005
Workforce Investment Act - Youth				296,905
Workforce Investment Act - Youth Administrative				1,277
Workforce Investment Act - Youth Total	17.259	2016-45-01		298,182
Workforce Investment Act - Dislocated Worker				351,511
Workforce Investment Act - Dislocated Worker Administrative				2,009
Workforce Investment Act - Dislocated Worker Total	17.278	2016-45-01		353,520
Total WIA Cluster				913,707
Total U.S. Department of Labor				913,707
U.S. DEPARTMENT OF TRANSPORTATION:				
<i>Direct Programs</i>				
Airport Improvement Program	20.106			9,246
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507			1,958,137
Total Federal Transit Cluster				1,958,137
<i>Passed Through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction Grant	20.205	102056		182,939
		99476		125,856
		95174		101,929
		97971		1,000
		95175		3,799
		100416		19,663
Total Highway Planning and Construction Cluster				435,186
<i>Passed Through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2016-45-00-00544-00		1,403
National Priority Safety Programs	20.616	IDEP-2017-45-00-00439-00		335
Total Highway Safety Cluster				1,738
Total U.S. Department of Transportation				2,404,307

LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION:				
<i>Passed Through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	84.181	n/a	_____	286,586
Total U.S. Department of Education			_____	286,586
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5535		75,758
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5535	5,343	2,817,273
Total TANF Cluster			5,343	2,817,273
Child Support Enforcement	93.563	G-1617-11-5536		1,828,716
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1617-11-5535		215,203
Total CCDF Cluster				215,203
Child Welfare Services Program	93.645	G-1617-11-5535		84,442
Foster Care Management - Title IV-E	93.658	G-1617-06-0359		128,782
Total Foster Care Management		G-1617-11-5535		3,834,095
Adoption Assistance	93.659	G-1617-11-5535		843,822
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5535		1,297,009
<i>Passed-through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	n/a	_____	94,015
Total Social Services Block Grant				1,391,024
Chafee Foster Care Independence Program	93.674	G-1617-11-5535		65,637
Medicaid Cluster:				
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5535		1,658,107
<i>Passed-through Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Program	93.778	n/a	_____	223,387
Total Medicaid Cluster				1,881,494
<i>Passed Through the Ohio Department of Medicaid :</i>				
Money Follows the Person Rebalancing Demonstration	93.791	n/a	_____	38,286
Total U.S. Department of Health and Human Services			5,343	13,204,532
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<i>Passed Through the Ohio Department of Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	DPSFE216		170,049
Disaster Grants - Public Assistance	97.036	n/a	_____	35,645
Total U.S. Department of Homeland Security				205,694
Total Expenditures of Federal Awards			5,343	\$18,371,858

The accompanying notes are an integral part of this schedule.

LICKING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Licking County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2016 is \$148,520.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

LICKING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

The U.S. Department of Health and Human Services permits the Ohio Department of Job and Family Services (ODJFS) to transfer funds from the Temporary Assistance for Needy Families (TANF)(93.558) program to the Social Services Block Grant (93.667) program and the Child Care and Development (93.596) program.

During fiscal year 2016, ODJFS transferred \$928,242 of the County's TANF funds to the Social Services Block Grant program. In addition, the County made allowable transfers of \$75,899 from the TANF program to the Child Care and Development program.

The Schedule shows the County spent \$2,817,273 on the TANF program. The amount reported for the TANF Families program on the Schedule excludes the amount ODJFS transferred to the Social Services Block Grant and the amount the County transferred to the Child Care and Development program. The amounts transferred to the Social Services Block Grant and Child Care and Development programs are included in the federal program expenditures of these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during the fiscal year 2016:

Total Temporary Assistance for Needy Families	\$3,821,414
Total Reported as Child Care Development program	(75,899)
Total Reported as Social Services Block Grant	<u>(928,242)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,817,273</u>

NOTE G – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2010 Cost Report and a settlement payment for the 2011 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$1,720 and \$455, respectively. The Cost Report Settlement net liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2016-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Licking County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Licking County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, the each major fund and the aggregate discretely presented component unit and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2017. We conducted our audit to opine on the County's' basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017

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LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA – 17.258/17.259/17.278 – Workforce Investment Act Cluster CFDA – 20.205 – Highway Planning and Construction Program CFDA – 93.558 – Temporary Assistance for Needy Families CFDA – 93.563 – Child Support Enforcement CFDA – 93.778 – Medicaid Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2016-001

Financial Reporting – Material Weakness

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. This responsibility remains intact, even if management outsources this function for efficiency purposes, or any other reason, to another accountant or consultant.

It is also important to note that independent auditors are not part of an entity's internal control structure and should not be relied upon by management to detect misstatements in the financial statements. Thus, it is important that management develop control procedures related to drafting financial statements and footnotes that enable management to prevent and detect potential misstatements in the financial statements and footnotes prior to audit.

The County's financial statements and accounting records include an adjustment to the Governmental Activities, Statement of Net Position and Permanent Improvement fund to correct an understatement of accounts payable in the amount of \$869,817.

This resulted in a change to the December 31, 2016 ending Net Position.

We recommend the County implement effective control procedures over the financial reporting process in order to enable management to prevent and detect potential misstatements in the financial statements and footnotes.

Officials' Response: See Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

None

LICKING COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001 2014-001	Financial Reporting due to material adjustments (first issued in 2011)	Not Corrected	Reissued as finding 2016-001; See Corrective Action Plan.

LICKING COUNTY
CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2016

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	We will work closely with our consultant to assure that we capture all payables in the correct period in the future.	6/15/18	Brad Cottrell

LICKING COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended
December 31, 2016



Prepared by:
Michael L. Smith
Licking County Auditor
20 South Second Street
Newark, Ohio 43055



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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

Administration Building
20 South Second Street
Newark, Ohio 43055
740-670-5040/ msmith@lcounty.com

June 27, 2017

To The Citizens of Licking County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2016 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Licking County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Licking County's MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system and a wastewater collection and treatment system which are reported as enterprise funds.

In addition to the services identified above, the County is financially accountable for the following entities: the Children's Services Board and the Board of Developmental Disabilities, therefore, these activities are included in the reporting entity.

In addition, the Licking County Regional Airport Authority is reported as discretely presented component units in a separate column in the financial statements.

The County Auditor serves as the fiscal agent for the Licking County Park District; therefore, the financial activity is reflected in a County agency fund.

Licking County participates in the following jointly governed organizations; Coshocton-Fairfield-Licking-Perry Solid Waste District, Licking County Cluster, Multi-County Juvenile Rehabilitation Facility, Licking County Area Transportation Study, Metropolitan Planning Organization, Heath-Newark-Licking County Port Authority and the Licking County Children and Families First Council.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 172,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years. Fiscal year 2017 will be the next reappraisal year. In addition, a triennial update is required every third year between reappraisals. 2014 was the most recent triennial update year. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

The Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

The other elected officials serving four-year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge are elected to six-year terms.

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The sales tax and property tax continue to show gains in early 2017. The continuing conservative approach taken by most elected officials for 2016 has helped with the 2017 general fund budget. The commissioners passed the annual appropriation in March of 2017 in the amount of \$69.116 million for the general fund.

Licking County continues to be one of the fastest growing areas in Ohio. The average growth in the State from 2014-2015 was 0.1 percent. Licking County's growth during that period was 0.7 percent. The 2016 unemployment rate for Licking County was 4.0%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole.

The local economy is expected to continue to expand, especially in the western section of the County as business and development continues to grow in the area.

The Licking County region is within 500 miles of parcel post bulk mail centers and within 250 miles of all package delivery air hubs.

The State of Ohio finished the widening and improvement of State Route 161. This area continues to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

Major Initiatives and Financial Planning

Thornwood Drive Corridor was opened in late 2016 with the completion of a \$30 million interchange at Cherry Valley Road and Route 16. In addition to being a major safety and traffic flow improvement in this busy corridor, it will also kick start the process of developing some one thousand acres to the south in the Granville, Heath, Newark, Hebron and Union Township development region.

A new interchange at State Route 161 and Mink Street Road is currently under construction which will facilitate growth and economic development in Western Licking County.

In Etna Township, growth continues. Amazon finished constructing an 855,000 square foot fulfillment center that opened in the fall of 2016. It is estimated that Amazon will make a \$90 million investment in this property. This center will generate as many as 1,500 jobs for Licking County.

In 2017, the County enters year three of the Engineer's five year bridge improvement program. Each year the County evaluates available cash in relation to the amount borrowed in order to establish a healthy and desirable balance. In 2014 thru 2016 the County borrowed a combined \$8.6 million to assist the bridge improvement program. In early 2017 the County borrowed an additional \$2.0 million.

Work continues restore the Historic 1876 Licking County Courthouse. This will be a two or three phase project that has projected costs around \$4-5 million. The County borrowed \$1.5 million in 2015, and 2.075 million in 2016. The amount of funds being borrowed will be heavily influenced by the County's cash balance at the time of borrowing.

The County bond retirement funds are sound, and the County will look to control expenditures to maintain liquidity while addressing these issues.

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The land bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. The Land Bank applied for and was awarded a demolition reimbursement grant of \$1.4 million dollars from the Ohio Housing Finance Agency. This was based on a list of 56 potential demolition projects throughout the County. As of April 25, 2017, 7 properties have been demolished. The Land Bank also applied for and received an "Abandoned Gas Station" grant to help clean up a gas station in the city of Newark. That project is ongoing. As always, it is the goal of the Land Bank to get property back into the hands of responsible owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, Conservation and Recreation, Community Development, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal |
| | | | Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year, to provide funding for various contingencies.

Risk Management:

The proactive approach that the administration employs in addressing its ongoing operations is reflected in the composition of the County's insurance protection package and its very favorable loss experience.

The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

In addition to the above coverages, the County administers a self-insured risk program for employee medical and dental coverage.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Dave Yost, Ohio Auditor of State. The independent auditors' unmodified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. This represented the 16th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement for Excellence in Financial Reporting program requirements and are submitting it to the GFOA.

Public Disclosure:

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Licking County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the County to improve its overall financial accounting, management and reporting capabilities.

Acknowledgments:

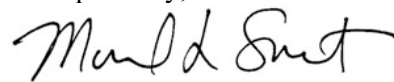
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly, Brad Cottrell Chief Deputy Auditor, Martha Snavelly Chief Deputy Auditor, and Lori Stradley Deputy Auditor Settlements.

I would like to extend recognition to the staff of the accounting department, Sherri Yount and Connie Guthrie for their continued efforts throughout the year. In addition I wish to thank the remaining Staff of the County Auditor's office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Kennedy Cottrell Richards, LLC for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

Finally, I would like to thank the members of the Licking County Board of County Commissioners and other elected officials and department heads whose support is necessary in order for the County to conform to reporting requirements established for governmental entities. It is our goal to continue to maintain the sound financial position that Licking County has enjoyed over the years.

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

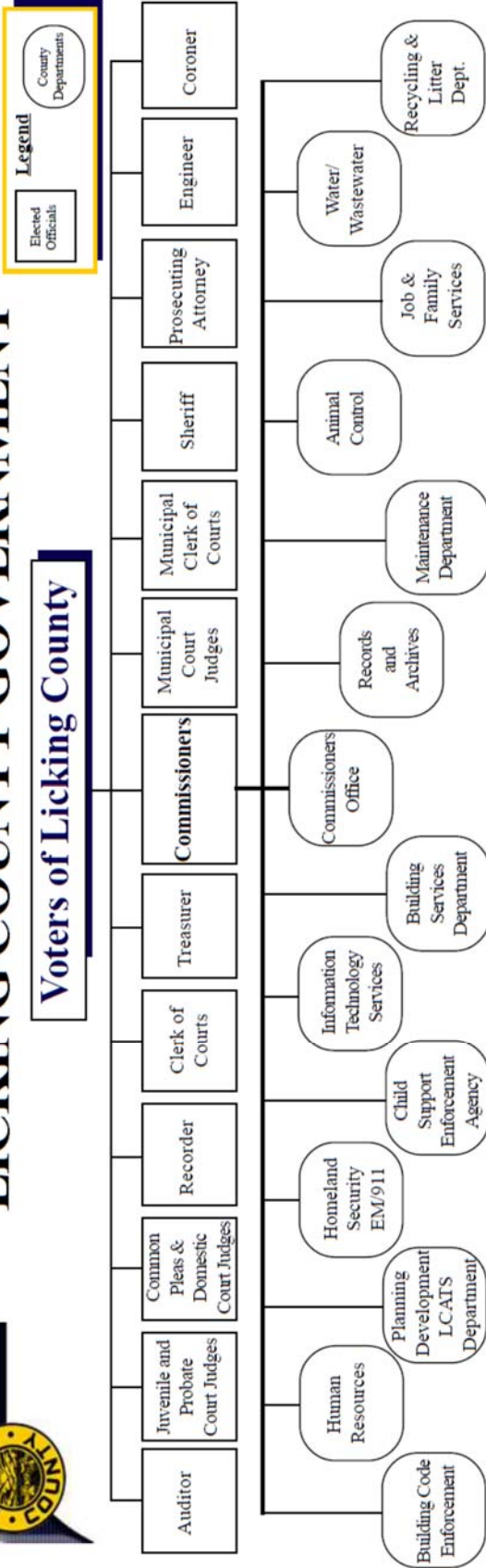
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2016

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Timothy E. Bubb	Commissioner	01/01/21
Duane Hayes Flowers	Commissioner	01/02/21
Rick Black	Commissioner	12/31/18
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/10/19
Olivia Clark Parkinson	Treasurer	09/05/21
Jared Knerr	Engineer	01/03/21
Gary Walters	Clerk of Courts	01/03/21
Bryan Long	Recorder	01/03/21
Randy Thorp	Sheriff	01/03/21
Bill Hayes	Prosecutor	01/03/21
Michael E Campolo	Coroner	01/03/21
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	02/08/21
Honorable David W. Branstool	Judge	12/31/18
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/20
Honorable Earl Duke Frost	Judge	12/31/22
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	02/08/21
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/19
Honorable David N. Stansbury	Judge	12/31/17
Marcia Jean Phelps	Clerk of Courts	12/31/19



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Licking County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Licking County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Development Disabilities, Children's Services, and Senior Citizen Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and *schedules of net pension liabilities and pension contributions* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix-xv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$111.2 million (net position). Of this amount, approximately \$3.1 million represents unrestricted net position for Governmental Activities, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's Governmental Activities net position increased by approximately \$7.1 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by approximately \$723,322. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$63.1 million, approximately a \$9.6 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$22.9 million, or approximately 37 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County included general government, public safety, public works, health, human services, conservation and recreation, economic development and assistance, and urban redevelopment and housing. The business-type activities of the County include water and wastewater operations.

The government-wide financial statements included not only the County itself (known as the primary government), but also a legally separate nonprofit organization for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 15-17 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, public assistance, developmental disabilities, children's services, mental health levy, senior citizen levy, and permanent improvement funds, each of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for its general, public assistance, developmental disabilities, children's services, senior citizens levy, and permanent improvement funds. A budgetary comparison statement has been provided for each to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 18-30 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical, dental and vision benefits. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for water and wastewater operations, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains only one type of fiduciary funds. The Agency fund reports resources held by the County in a custodial capacity for individuals, private organizations or other governments.

The basic fiduciary fund financial statement can be found on page 34 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements begin on page 35 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found on pages 81-85 of this report.

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2016 and December 31, 2015:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
<u>Assets</u>				
Current and Other Assets	\$ 117,650,992	\$ 105,308,280	\$ 5,535,799	\$ 4,935,595
Capital Assets, Net	81,670,098	75,229,302	20,754,451	20,941,511
Net Pension Asset	123,625	97,774	-	-
Total Assets	<u>199,444,715</u>	<u>180,635,356</u>	<u>26,290,250</u>	<u>25,877,106</u>
<u>Deferred Outflows of Resources</u>				
Pension	22,853,861	7,348,697	260,933	92,712
Total Deferred Inflows of Resources	<u>22,853,861</u>	<u>7,348,697</u>	<u>260,933</u>	<u>92,712</u>
<u>Liabilities</u>				
Current and Other Liabilities	9,219,070	7,977,471	122,660	138,442
Long-Term Liabilities:				
Due Within One Year	9,869,830	6,669,668	615,434	594,945
Due in More than One Year:				
Net Pension Liability	57,281,601	39,101,437	668,081	555,408
Other Amounts	21,314,588	17,359,091	9,950,807	10,272,815
Total Liabilities	<u>97,685,089</u>	<u>71,107,667</u>	<u>11,356,982</u>	<u>11,561,610</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	27,378,891	27,182,159	-	-
Pension	1,174,925	755,987	72,429	9,758
Total Deferred Inflows of Resources	<u>28,553,816</u>	<u>27,938,146</u>	<u>72,429</u>	<u>9,758</u>
<u>Net Position</u>				
Net Investment in Capital Assets	61,324,944	59,194,881	10,247,554	10,117,722
Restricted	31,663,025	28,535,892	-	-
Unrestricted	3,071,702	1,207,467	4,874,218	4,280,728
Total net position	<u>\$ 96,059,671</u>	<u>\$ 88,938,240</u>	<u>\$ 15,121,772</u>	<u>\$ 14,398,450</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

Governmental Activities

The increase in Current and Other Assets is the result of an increase in cash and receivables. These increases represent the amounts in which general revenues exceeded net program costs. They also represent the amount of unspent bond proceeds from the current year debt issuance.

Capital Assets, Net and Net Investment in Capital Assets both increased significantly in comparison with the prior year. For the most part, these increases represent new road and bridge construction, offset by current year depreciation.

The increase in Long-Term Liabilities primarily represents a new borrowing related to building and bridge improvements, offset by current year principal payments.

By far the largest portion of the County's Governmental Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's Governmental Activities Net Position (restricted net position) represents resources that are subject to external restrictions on how they may be used. The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of Governmental Activities Net Position.

Business-Type Activities

Capital Assets, Net decreased in comparison with the prior year. This decrease is primarily the result of the current year depreciation.

The decrease in Long-Term Liabilities primarily represents current year principal payments.

The increase in Net Investment in Capital Assets primarily represents the amount in which current year principal payments exceeded current year capital asset depreciation.

Similar to Governmental Activities, the largest portion of the County's Business-Type Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2016 and 2015:

	Change in Net Position			
	Governmental Activities		Business-Type Activities	
Revenues	2016	2015	2016	2015
Program revenues:				
Charges for Services	\$ 19,905,623	\$ 18,134,628	\$ 3,298,592	\$ 2,900,171
Operating Grants and Contributions	35,867,138	33,769,839	-	-
Capital Grants and Contributions	1,145,078	4,766,395	102,170	731,412
Total program revenues	<u>56,917,839</u>	<u>56,670,862</u>	<u>3,400,762</u>	<u>3,631,583</u>
General revenues:				
Property Taxes	27,732,480	26,560,129	-	-
Sales Taxes	36,243,394	33,056,527	-	-
Intergovernmental, Unrestricted	5,668,864	5,653,545	-	-
Investment Earnings	666,886	628,792	-	-
Miscellaneous	1,811,758	1,510,346	28,743	9,858
Total general revenues	<u>72,123,382</u>	<u>67,409,339</u>	<u>28,743</u>	<u>9,858</u>
Total revenues	<u>129,041,221</u>	<u>124,080,201</u>	<u>3,429,505</u>	<u>3,641,441</u>
Expenses				
Public Safety	26,738,843	24,942,353	-	-
Health	4,835,677	5,283,625	-	-
Human Services	47,102,443	45,130,728	-	-
Conservation and Recreation	402,736	412,464	-	-
Community and Economic Development	1,110,306	838,411	-	-
Public Works	10,550,658	11,470,019	-	-
General Government	30,294,994	29,693,899	-	-
Interest and Fiscal Charges	884,133	726,777	-	-
Water	-	-	210,788	185,121
Wastewater	-	-	2,495,395	2,352,962
Total expenses	<u>121,919,790</u>	<u>118,498,276</u>	<u>2,706,183</u>	<u>2,538,083</u>
Transfers	<u>-</u>	<u>(3,085)</u>	<u>-</u>	<u>3,085</u>
Change in Net Position	7,121,431	5,578,840	723,322	1,106,443
Net Position, Beginning of Year	<u>88,938,240</u>	<u>83,359,400</u>	<u>14,398,450</u>	<u>13,292,007</u>
Net Position, End of Year	<u>\$ 96,059,671</u>	<u>\$ 88,938,240</u>	<u>\$ 15,121,772</u>	<u>\$ 14,398,450</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

Governmental Activities

Capital grants and contributions decreased significantly in comparison with the prior year. This decrease is primarily the result of \$2.9 million in capital contributions associated with bridge repairs and replacements received in 2015.

Sales tax revenue increased significantly in comparison with the prior year. This increase is primarily the result of general uptick in the economy.

Public works expense also decreased significantly. This decrease is primarily the result of an increase in the amount of disbursements that met the County's capitalization policy and were capitalized rather than expensed.

Business-Type Activities

Capital grants and contributions decreased significantly in comparison with the prior year. This decrease is primarily the result of capital grants received for the Jacksontown sewer project in 2015.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$63.9 million, an increase of approximately \$10.5 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2016 and 2015.

	Fund Balance December 31, 2016	Fund Balance December 31, 2015	Increase (Decrease)
General	\$ 32,896,031	\$ 25,955,251	\$ 6,940,780
Public Assistance	2,624,755	2,315,681	309,074
Developmental Disabilities	8,702,242	6,465,115	2,237,127
Children's Services	(602,527)	91,389	(693,916)
Mental Health Levy	159,114	125,481	33,633
Senior Citizens Levy	1,037,650	1,120,929	(83,279)
Permanent Improvement	1,364,919	1,115,303	249,616
Other Governmental Funds	16,914,757	16,235,586	679,171
Total	<u>\$ 63,096,941</u>	<u>\$ 53,424,735</u>	<u>\$ 9,672,206</u>

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$22.9 million, while total fund balance reached approximately \$32.9 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 37 percent of total General Fund expenditures, while total fund balance represents 54 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$6.9 million during the current fiscal year. This increase is primarily the result of \$6.7 million in bond proceeds from current year debt issuances.

The fund balance of the County's Developmental Disabilities Fund increased by \$2.2 million during the current fiscal year. This increase is primarily the result of an increase in miscellaneous revenue.

The fund balance of the County's Children's Services Fund decreased by \$693,916 during the current fiscal year. This decrease is primarily the result of property taxes and grants not covering program expenditures.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

The fund balance of the County's Permanent Improvement Fund increased by \$249,616 during the current fiscal year. For the most part, this increase represents the amount in which note proceeds (\$1.5 million) and transfers in from the General Fund (\$2.9 million) exceeded capital outlays (\$3.4 million).

There fund balances of the County's Public Assistance, Mental Health and Senior Citizens Levy did not change significantly.

Financial Analysis of the Proprietary Funds

The net position of the County's Water and Wastewater Funds increased during the current fiscal year. These increases are the result of customer charges and federal interest subsidy revenues exceeded operating expenses.

The net position of the County's Internal Service Fund decreased by \$439,734 during the year. This decrease represents the amount in which program expenses (\$14.9 million) exceeded program charges (\$14.5 million).

General Fund Budgeting Highlights

During the year, actual revenues exceeded the final budget by approximately \$4.9 million. A significant portion of this variance is the result of sales tax revenues, which were \$2.9 million more than anticipated. The variance between the County's original and final revenue estimates was insignificant.

The County's final appropriation measure exceeded the original by approximately \$4.5 million and actual budgetary expenditures were approximately \$4.1 million less than the final appropriations measure. Of this variance, \$2.8 million represents money that was appropriated for capital improvements that did not take place.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2016, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure, totaled \$81.7 million (net of accumulated depreciation), an increase of \$6.4 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$9.9 million exceeded current year depreciation (approximately \$3.2 million), net current year net disposals (\$241,273).

The County's investment in capital assets for business-type activities as of December 31, 2016, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure totaled \$20.7 million (net of accumulated depreciation), a decrease of \$187,060 in comparison with the prior year. This decrease consists of current year depreciation of \$738,981 offset by current year acquisitions of \$551,921.

Detailed information regarding capital asset activity is included in the Note 6 to the basic financial statements.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

Debt Administration

The County's governmental activities debt as of December 31, 2016, including bonds and notes, was approximately \$26.7 million, an increase of \$7.2 million in comparison with the prior year. This increase represents new notes and bonds of approximately \$12.9 million offset by principal payments made during the year of approximately \$5.7 million.

The County's business-type activities debt as of December 31, 2016, was approximately \$10.5 million, a decrease of \$316,892 in comparison with the prior year. This decrease represents new loans of \$444,544, offset by principal payments made during the year totaling \$761,436.

Detailed information regarding debt activity is included in Note 7 to the basic financial statements.

Contacting the County's Component Units

Financial information for the Airport Authority can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055. Or e-mail at msmith@lcounty.com or telephone at (740) 670-5040.

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Airport Authority
Assets				
Pooled Cash and Investments	\$ 63,902,492	\$ 4,651,323	\$ 68,553,815	\$ 44,956
Cash and Cash Equivalents in Segregated Accounts	1,306,726	40,317	1,347,043	-
Receivables:				
Taxes	39,092,459	-	39,092,459	-
Accounts	686,512	741,753	1,428,265	-
Intergovernmental	8,146,350	-	8,146,350	-
Interest	259,273	-	259,273	-
Special Assessments	321,592	-	321,592	-
Loans	3,018,612	-	3,018,612	-
Inventory of Supplies, at Cost	338,165	102,406	440,571	-
Prepaid Items	578,811	-	578,811	-
Nondepreciable Capital Assets	10,342,688	144,478	10,487,166	200,000
Depreciable Capital assets, Net	71,327,410	20,609,973	91,937,383	690,253
Net Pension Asset	123,625	-	123,625	-
Total Assets	199,444,715	26,290,250	225,734,965	935,209
Deferred Outflows of Resources				
Pension	22,853,861	260,933	23,114,794	-
Total Deferred Outflows of Resources	22,853,861	260,933	23,114,794	-
Liabilities				
Accounts Payable	4,551,966	48,606	4,600,572	1,515
Accrued Wages and Benefits Payable	2,169,400	23,953	2,193,353	-
Intergovernmental Payable	944,607	12,552	957,159	-
Claims Payable	1,415,581	-	1,415,581	-
Accrued Interest Payable	137,516	37,549	175,065	-
Long-Term Liabilities:				
Due Within One Year	9,869,830	615,434	10,485,264	-
Due in More Than One Year:				
Other Amounts Due in More Than One Year	21,314,588	9,950,807	31,265,395	-
Net Pension Liability	57,281,601	668,081	57,949,682	-
Total Liabilities	97,685,089	11,356,982	109,042,071	1,515
Deferred Inflows of Resources				
Property and Other Local Taxes	27,378,891	-	27,378,891	-
Pension	1,174,925	72,429	1,247,354	-
Total Deferred Inflows of Resources	28,553,816	72,429	28,626,245	-
Net Position				
Net Investment in Capital Assets	61,324,944	10,247,554	71,572,498	890,253
Restricted for:				
Capital Projects	739,065	-	739,065	201
Debt Service	1,856,958	-	1,856,958	-
Public Safety	2,828,724	-	2,828,724	-
Health	740,767	-	740,767	-
Human Services	12,223,833	-	12,223,833	-
Conservation and Recreation	51,407	-	51,407	-
Community and Economic Development	4,067,022	-	4,067,022	-
Public Works	6,250,535	-	6,250,535	-
General Government	2,904,714	-	2,904,714	-
Unrestricted	3,071,702	4,874,218	7,945,920	43,240
Total Net Position	\$ 96,059,671	\$ 15,121,772	\$ 111,181,443	\$ 933,694

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 26,738,843	\$ 762,916	\$ 1,879,601	\$ -
Health	4,835,677	607,389	489,103	-
Human Services	47,102,443	2,075,140	22,262,714	-
Conservation and Recreation	402,736	-	-	-
Community and Economic Development	1,110,306	218,998	545,118	-
Public Works	10,550,658	966,184	8,691,738	1,145,078
General Government	30,294,994	15,270,836	1,912,870	-
Interest and Fiscal Charges	884,133	4,160	85,994	-
Total Governmental Activities	<u>121,919,790</u>	<u>19,905,623</u>	<u>35,867,138</u>	<u>1,145,078</u>
Business-Type Activities:				
Water	210,788	284,479	-	-
Wastewater	2,495,395	3,014,113	-	102,170
Total Business-type Activities	<u>2,706,183</u>	<u>3,298,592</u>	<u>-</u>	<u>102,170</u>
Total Primary Government	<u>\$ 124,625,973</u>	<u>\$ 23,204,215</u>	<u>\$ 35,867,138</u>	<u>\$ 1,247,248</u>
Component Unit:				
Airport Authority	<u>\$ 186,443</u>	<u>\$ 87,137</u>	<u>\$ -</u>	<u>\$ 11,842</u>

General Revenues:
 Property Taxes Levied for:
 General Purposes
 Special Purposes:
 Developmental Disabilities
 Children's Services
 Mental Health
 Senior Citizens
 Sales Taxes
 Intergovernmental, Unrestricted
 Investment Earnings
 Miscellaneous
 Total General Revenues

Change in Net Position

Net Position at Beginning of Year
 Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Airport Authority
\$ (24,096,326)	\$ -	\$ (24,096,326)	
(3,739,185)	-	(3,739,185)	
(22,764,589)	-	(22,764,589)	
(402,736)	-	(402,736)	
(346,190)	-	(346,190)	
252,342	-	252,342	
(13,111,288)	-	(13,111,288)	
(793,979)	-	(793,979)	
<u>(65,001,951)</u>	<u>-</u>	<u>(65,001,951)</u>	
-	73,691	73,691	
-	620,888	620,888	
-	694,579	694,579	
<u>\$ (65,001,951)</u>	<u>\$ 694,579</u>	<u>\$ (64,307,372)</u>	
			<u>\$ (87,464)</u>
			(87,464)
7,608,947	-	7,608,947	-
9,171,733	-	9,171,733	-
3,727,947	-	3,727,947	-
3,269,913	-	3,269,913	-
3,953,940	-	3,953,940	-
36,243,394	-	36,243,394	-
5,668,864	-	5,668,864	-
666,886	-	666,886	5
1,811,758	28,743	1,840,501	-
<u>72,123,382</u>	<u>28,743</u>	<u>72,152,125</u>	<u>5</u>
7,121,431	723,322	7,844,753	(87,459)
<u>88,938,240</u>	<u>14,398,450</u>	<u>103,336,690</u>	<u>1,021,153</u>
<u>\$ 96,059,671</u>	<u>\$ 15,121,772</u>	<u>\$ 111,181,443</u>	<u>\$ 933,694</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2016

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Pooled Cash and Investments	\$ 27,955,278	\$ 2,435,404	\$ 8,700,217	\$ 1,005,150
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	18,087,198	-	9,690,615	3,586,417
Accounts	374,122	-	-	-
Intergovernmental	2,504,951	75	571,402	556,330
Interest	259,273	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	128,438	3,953	-	-
Prepaid Items	284,378	-	-	-
Due From Other Funds	20,410	872,678	-	-
Total Assets	<u>\$ 49,614,048</u>	<u>\$ 3,312,110</u>	<u>\$ 18,962,234</u>	<u>\$ 5,147,897</u>
Liabilities:				
Accounts Payable	\$ 1,261,974	\$ 182,412	\$ 365,294	\$ 902,431
Accrued Wages and Benefits Payable	1,292,009	374,770	146,911	-
Intergovernmental Payable	556,518	127,321	79,133	-
Compensated Absences Payable	31,517	2,852	-	-
Due To Other Funds	-	-	-	872,678
Total Liabilities	<u>3,142,018</u>	<u>687,355</u>	<u>591,338</u>	<u>1,775,109</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	7,480,245	-	9,194,894	3,392,418
Unavailable Revenue	6,095,754	-	473,760	582,897
Total Deferred Inflows of Resources	<u>13,575,999</u>	<u>-</u>	<u>9,668,654</u>	<u>3,975,315</u>
Fund Balances:				
Nonspendable	412,816	3,953	-	-
Restricted	-	2,620,802	8,702,242	-
Committed	300,000	-	-	-
Assigned	9,271,854	-	-	-
Unassigned	22,911,361	-	-	(602,527)
Total Fund Balances	<u>32,896,031</u>	<u>2,624,755</u>	<u>8,702,242</u>	<u>(602,527)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 49,614,048</u>	<u>\$ 3,312,110</u>	<u>\$ 18,962,234</u>	<u>\$ 5,147,897</u>

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 847,273	\$ 2,627,731	\$ 12,944,949	\$ 56,516,002
-	-	-	264,387	264,387
3,512,833	4,215,396	-	-	39,092,459
-	-	-	310,011	684,133
199,454	239,345	-	4,074,793	8,146,350
-	-	-	-	259,273
-	-	172,856	148,736	321,592
-	-	-	3,018,612	3,018,612
-	-	-	205,774	338,165
-	-	-	150,000	434,378
-	-	-	-	893,088
<u>\$ 3,712,287</u>	<u>\$ 5,302,014</u>	<u>\$ 2,800,587</u>	<u>\$ 21,117,262</u>	<u>\$ 109,968,439</u>
\$ -	\$ 560	\$ 1,262,812	\$ 567,988	\$ 4,543,471
-	-	-	340,281	2,153,971
-	-	-	176,926	939,898
-	-	-	15,525	49,894
-	-	-	20,410	893,088
<u>-</u>	<u>560</u>	<u>1,262,812</u>	<u>1,121,130</u>	<u>8,580,322</u>
3,323,335	3,987,999	-	-	27,378,891
229,838	275,805	172,856	3,081,375	10,912,285
<u>3,553,173</u>	<u>4,263,804</u>	<u>172,856</u>	<u>3,081,375</u>	<u>38,291,176</u>
-	-	-	355,774	772,543
159,114	1,037,650	562,064	16,507,576	29,589,448
-	-	94,246	51,407	445,653
-	-	708,609	-	9,980,463
-	-	-	-	22,308,834
<u>159,114</u>	<u>1,037,650</u>	<u>1,364,919</u>	<u>16,914,757</u>	<u>63,096,941</u>
<u>\$ 3,712,287</u>	<u>\$ 5,302,014</u>	<u>\$ 2,800,587</u>	<u>\$ 21,117,262</u>	<u>\$ 109,968,439</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016

Total Governmental Fund Balances	\$ 63,096,941
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	81,670,098
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Sales Taxes	4,150,373
Property Taxes	245,672
Special Assessments	321,592
Intergovernmental	5,941,618
Accounts Receivable	49,363
Interest Receivable	203,667
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	6,971,902
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	123,625
Deferred Outflows - Pension	22,777,103
Deferred Inflows - Pension	(1,150,592)
Net Pension Liability	(57,084,485)
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(137,516)
Bonds Payable	(26,275,904)
Unamortized Premium	(370,936)
Capital Lease Payable	(249,763)
Compensated Absences Payable	(4,223,087)
Net Position of Governmental Activities	\$ 96,059,671

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 35,499,282	\$ -	\$ -	\$ -
Property Taxes	7,627,790	-	9,193,687	3,736,525
Intergovernmental	5,606,629	9,946,875	3,798,100	5,521,469
Investment Earnings	480,487	-	-	-
Licenses and Permits	10,012	-	-	-
Fines and Forfeitures	135,114	-	-	-
Special Assessments	-	-	-	-
Charges for Services	10,221,883	-	-	-
Miscellaneous	1,696,548	262,282	1,055,242	160,185
Total Revenues	61,277,745	10,209,157	14,047,029	9,418,179
Expenditures:				
Current:				
Public Safety	23,092,965	-	-	-
Health	455,189	-	-	-
Human Services	3,372,974	10,329,091	11,728,996	12,887,095
Conservation and Recreation	402,736	-	-	-
Community and Economic Development	175,000	-	-	-
Public Works	-	-	-	-
General Government	25,480,586	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	50,000	-	-	-
Interest and Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	53,029,450	10,329,091	11,728,996	12,887,095
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,248,295	(119,934)	2,318,033	(3,468,916)
Other Financing Sources (Uses):				
Issuance of Debt	6,749,220	-	-	-
Premium on Issued Debt	-	-	-	-
Transfers In	57,854	431,522	-	2,775,000
Transfers Out	(8,110,418)	-	(80,906)	-
Total Other Financing Sources (Uses)	(1,303,344)	431,522	(80,906)	2,775,000
Net Change in Fund Balances	6,944,951	311,588	2,237,127	(693,916)
Fund Balance, Beginning of Year	25,955,251	2,315,681	6,465,115	91,389
Increase (Decrease) in Inventory	(4,171)	(2,514)	-	-
Fund Balance, End of Year	\$ 32,896,031	\$ 2,624,755	\$ 8,702,242	\$ (602,527)

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 35,499,282
3,272,242	3,970,103	-	-	27,800,347
447,159	538,361	10,913	15,832,308	41,701,814
-	-	-	2,997	483,484
-	-	-	676,543	686,555
-	-	-	446,985	582,099
-	-	40,155	164,994	205,149
-	-	-	6,116,562	16,338,445
-	-	63,000	538,102	3,775,359
<u>3,719,401</u>	<u>4,508,464</u>	<u>114,068</u>	<u>23,778,491</u>	<u>127,072,534</u>
-	-	-	2,283,448	25,376,413
3,685,768	-	-	636,541	4,777,498
-	4,591,743	-	3,082,126	45,992,025
-	-	-	-	402,736
-	-	-	936,873	1,111,873
-	-	-	9,490,827	9,490,827
-	-	-	6,932,307	32,412,893
-	-	4,297,378	-	4,297,378
-	-	-	5,750,366	5,800,366
-	-	-	674,732	674,732
-	-	-	161,890	161,890
<u>3,685,768</u>	<u>4,591,743</u>	<u>4,297,378</u>	<u>29,949,110</u>	<u>130,498,631</u>
33,633	(83,279)	(4,183,310)	(6,170,619)	(3,426,097)
-	-	1,560,780	4,300,000	12,610,000
-	-	-	463,646	463,646
-	-	2,930,000	2,073,880	8,268,256
-	-	(57,854)	(19,078)	(8,268,256)
-	-	<u>4,432,926</u>	<u>6,818,448</u>	<u>13,073,646</u>
33,633	(83,279)	249,616	647,829	9,647,549
125,481	1,120,929	1,115,303	16,235,586	53,424,735
-	-	-	31,342	24,657
<u>\$ 159,114</u>	<u>\$ 1,037,650</u>	<u>\$ 1,364,919</u>	<u>\$ 16,914,757</u>	<u>\$ 63,096,941</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Net Change in Fund Balances - Total Governmental Funds		\$ 9,647,549
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	Capital Outlays	9,903,092
	Depreciation	(3,221,023)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activities.		(241,273)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	Sales Taxes	744,112
	Property Taxes	(67,867)
	Charges for Services	(135,132)
	Intergovernmental Grants	829,266
	Special Assessments	149,647
	Investment Earnings	183,402
	Fines and Forfeitures	49
	Miscellaneous	22,500
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		5,438,789
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(8,506,126)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	Issuance of Bonds	(12,610,000)
	Premium on Issuance of Debt	(370,936)
	Principal Repayment	5,800,366
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	Change in Inventory	24,657
	Interest Expense	(47,511)
	Compensated Absences	17,604
The internal service fund is used to charge the cost of self-insurance and risk management to individual funds. The net revenue is reported with governmental activities		(439,734)
Change in Net Position of Governmental Activities		\$ 7,121,431

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 32,000,000	\$ 32,000,000	\$ 34,887,899	\$ 2,887,899
Property Taxes	7,606,525	7,606,525	7,552,056	(54,469)
Intergovernmental	5,538,700	5,538,700	5,646,843	108,143
Investment Earnings	552,600	552,600	694,959	142,359
Licenses and Permits	7,800	7,800	9,937	2,137
Fines and Forfeitures	156,500	156,500	138,445	(18,055)
Charges for Services	6,888,950	6,888,950	8,522,947	1,633,997
Miscellaneous	2,914,079	3,529,048	3,752,172	223,124
Total Revenues	55,665,154	56,280,123	61,205,258	4,925,135
Expenditures:				
Current:				
Public Safety	23,842,610	24,118,887	23,326,635	792,252
Health	455,389	455,389	455,189	200
Human Services	3,550,834	3,666,588	3,456,904	209,684
Conservation and Recreation	402,647	402,828	402,736	92
Community and Economic Development	175,000	175,000	175,000	-
General Government	30,033,625	33,086,572	30,282,650	2,803,922
Debt service:				
Principal Retirement	50,000	50,000	50,000	-
Total Expenditures	58,510,105	61,955,264	58,149,114	3,806,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,844,951)	(5,675,141)	3,056,144	8,731,285
Other Financing Sources (Uses):				
Issuance of Debt	6,939,220	6,939,220	6,749,220	(190,000)
Advances In	-	25,531	45,121	19,590
Transfers In	205,225	205,225	57,854	(147,371)
Transfers Out	(7,314,386)	(8,419,386)	(8,110,418)	308,968
Total Other Financing Sources (Uses)	(169,941)	(1,249,410)	(1,258,223)	(8,813)
Net Change in Fund Balances	(3,014,892)	(6,924,551)	1,797,921	8,722,472
Fund Balance, Beginning of Year	15,915,522	15,915,522	15,915,522	-
Prior Year Encumbrances Appropriated	1,775,712	1,775,712	1,775,712	-
Fund Balance, End of Year	\$ 14,676,342	\$ 10,766,683	\$ 19,489,155	\$ 8,722,472

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,499,744	\$ 10,689,943	\$ 9,981,846	\$ (708,097)
Miscellaneous	20,500	20,500	262,825	242,325
Total Revenues	10,520,244	10,710,443	10,244,671	(465,772)
Expenditures:				
Current:				
Human Services	12,279,874	12,279,874	11,252,377	1,027,497
Total Expenditures	12,279,874	12,279,874	11,252,377	1,027,497
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,759,630)	(1,569,431)	(1,007,706)	561,725
Other Financing Sources (Uses):				
Transfers In	584,630	584,630	431,522	(153,108)
Transfers Out	(350,000)	(690,199)	-	690,199
Total Other Financing Sources (Uses)	234,630	(105,569)	431,522	537,091
Net Change in Fund Balances	(1,525,000)	(1,675,000)	(576,184)	1,098,816
Fund Balance, Beginning of Year	2,153,549	2,153,549	2,153,549	-
Prior Year Encumbrances Appropriated	366,045	366,045	366,045	-
Fund Balance, End of Year	\$ 994,594	\$ 844,594	\$ 1,943,410	\$ 1,098,816

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 9,107,042	\$ 9,107,042	\$ 9,105,667	\$ (1,375)
Intergovernmental	3,430,391	3,430,391	3,743,733	313,342
Miscellaneous	607,393	607,393	1,100,859	493,466
Total Revenues	<u>13,144,826</u>	<u>13,144,826</u>	<u>13,950,259</u>	<u>805,433</u>
Expenditures:				
Current:				
Human Services	13,138,221	13,564,127	12,418,496	1,145,631
Total Expenditures	<u>13,138,221</u>	<u>13,564,127</u>	<u>12,418,496</u>	<u>1,145,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,605	(419,301)	1,531,763	1,951,064
Other Financing Sources (Uses):				
Transfers Out	(80,906)	(80,906)	(80,906)	-
Total Other Financing Sources (Uses)	<u>(80,906)</u>	<u>(80,906)</u>	<u>(80,906)</u>	<u>-</u>
Net Change in Fund Balances	(74,301)	(500,207)	1,450,857	1,951,064
Fund Balance, Beginning of Year	6,087,195	6,087,195	6,087,195	-
Prior Year Encumbrances Appropriated	486,427	486,427	486,427	-
Fund Balance, End of Year	<u>\$ 6,499,321</u>	<u>\$ 6,073,415</u>	<u>\$ 8,024,479</u>	<u>\$ 1,951,064</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,648,548	\$ 3,702,456	\$ 3,702,456	\$ -
Intergovernmental	5,419,020	5,419,020	5,832,994	413,974
Miscellaneous	-	-	165,895	165,895
Total Revenues	9,067,568	9,121,476	9,701,345	579,869
Expenditures:				
Current:				
Human Services	11,691,019	12,623,020	12,517,135	105,885
Total Expenditures	11,691,019	12,623,020	12,517,135	105,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,623,451)	(3,501,544)	(2,815,790)	685,754
Other Financing Sources (Uses):				
Transfers In	1,916,465	2,666,465	2,775,000	108,535
Transfers Out	110,971	-	-	-
Total Other Financing Sources (Uses)	2,027,436	2,666,465	2,775,000	108,535
Net Change in Fund Balances	(596,015)	(835,079)	(40,790)	794,289
Fund Balance, Beginning of Year	815,935	815,935	815,935	-
Prior Year Encumbrances Appropriated	105,015	105,015	105,015	-
Fund Balance, End of Year	\$ 324,935	\$ 85,871	\$ 880,160	\$ 794,289

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:				
Property Taxes	\$ 4,047,645	\$ 4,047,645	\$ 3,929,743	\$ (117,902)
Intergovernmental	538,361	538,361	538,361	-
Total Revenues	<u>4,586,006</u>	<u>4,586,006</u>	<u>4,468,104</u>	<u>(117,902)</u>
Expenditures:				
Current:				
Human Services	4,595,100	4,595,100	4,591,183	3,917
Total Expenditures	<u>4,595,100</u>	<u>4,595,100</u>	<u>4,591,183</u>	<u>3,917</u>
Net Change in Fund Balances	(9,094)	(9,094)	(123,079)	(113,985)
Fund Balance, Beginning of Year	970,352	970,352	970,352	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	<u>\$ 961,258</u>	<u>\$ 961,258</u>	<u>\$ 847,273</u>	<u>\$ (113,985)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 863,118	\$ 3,788,205	\$ 4,651,323	\$ 7,386,490
Cash and Cash Equivalents With Fiscal Agent	-	40,317	40,317	1,042,339
Receivables:				
Accounts	31,133	710,620	741,753	2,379
Materials and Supplies Inventory	51,203	51,203	102,406	-
Prepaid Items	-	-	-	144,433
Total Current Assets	945,454	4,590,345	5,535,799	8,575,641
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	138,150	144,478	-
Depreciable Capital assets, Net	508,170	20,101,803	20,609,973	-
Total Noncurrent Assets	514,498	20,239,953	20,754,451	-
Total Assets	1,459,952	24,830,298	26,290,250	8,575,641
Deferred Outflows of Resources				
Pension	-	260,933	260,933	76,758
Total Deferred Outflows of Resources	-	260,933	260,933	76,758
Liabilities				
Current Liabilities				
Accounts Payable	9,726	38,880	48,606	8,495
Accrued Wages and Benefits	-	23,953	23,953	15,429
Intergovernmental Payable	-	12,552	12,552	4,709
Claims Payable	-	-	-	1,415,581
Compensated Absences Payable	-	10,966	10,966	2,782
Accrued Interest Payable	-	37,549	37,549	-
OPWC Loan Payable	-	48,679	48,679	-
OWDA Loan Payable	-	555,789	555,789	-
Total Current Liabilities	9,726	728,368	738,094	1,446,996
Long-Term Liabilities:				
Compensated Absences Payable	-	48,378	48,378	12,052
OPWC Loan Payable	-	1,047,406	1,047,406	-
OWDA Loan Payable	-	8,855,023	8,855,023	-
Net Pension Liability	-	668,081	668,081	197,116
Total Long-Term Liabilities	-	10,618,888	10,618,888	209,168
Total Liabilities	9,726	11,347,256	11,356,982	1,656,164
Deferred Inflows of Resources				
Pension	-	72,429	72,429	24,333
Total Deferred Inflows of Resources	-	72,429	72,429	24,333
Net Position				
Net Investment in Capital Assets	514,498	9,733,056	10,247,554	-
Unrestricted	935,728	3,938,490	4,874,218	6,971,902
Total Net Position	\$ 1,450,226	\$ 13,671,546	\$ 15,121,772	\$ 6,971,902

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 284,479	\$ 3,014,113	\$ 3,298,592	\$ 14,462,680
Miscellaneous	883	27,860	28,743	-
Total Operating Revenues	<u>285,362</u>	<u>3,041,973</u>	<u>3,327,335</u>	<u>14,462,680</u>
Operating Expenses:				
Personal Services	81,064	835,673	916,737	487,208
Contractual Services	102,158	813,152	915,310	2,319,276
Materials and Supplies	1,959	49,443	51,402	1,420
Depreciation	25,607	713,374	738,981	-
Health Insurance Claims	-	-	-	12,034,326
Miscellaneous	-	24,883	24,883	60,184
Total Operating Expenses	<u>210,788</u>	<u>2,436,525</u>	<u>2,647,313</u>	<u>14,902,414</u>
Operating Income (Loss)	<u>74,574</u>	<u>605,448</u>	<u>680,022</u>	<u>(439,734)</u>
Nonoperating Revenues (Expenses):				
Interest and Fiscal Charges	-	(58,870)	(58,870)	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>(58,870)</u>	<u>(58,870)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	74,574	546,578	621,152	(439,734)
Capital Contributions	<u>-</u>	<u>102,170</u>	<u>102,170</u>	<u>-</u>
Change in Net Position	74,574	648,748	723,322	(439,734)
Net Position, Beginning of Year	1,375,652	13,022,798	14,398,450	7,411,636
Net Position, End of Year	<u>\$ 1,450,226</u>	<u>\$ 13,671,546</u>	<u>\$ 15,121,772</u>	<u>\$ 6,971,902</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 281,951	\$ 2,826,753	\$ 3,108,704	\$ 14,461,432
Cash Received from Other Operating Sources	818	16,514	17,332	-
Cash Payments to Employees for Services	(81,064)	(813,418)	(894,482)	(479,725)
Cash Payments to Suppliers for Goods and Services	(117,556)	(907,147)	(1,024,703)	(2,407,577)
Cash Payments for Claims	-	-	-	(11,915,304)
Net Cash Flows from Operating Activities	<u>84,149</u>	<u>1,122,702</u>	<u>1,206,851</u>	<u>(341,174)</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds of Construction Bonds	-	444,544	444,544	-
Payments for Capital Acquisitions	-	(558,420)	(558,420)	-
Principal Payments	-	(761,436)	(761,436)	-
Interest Paid	-	(61,662)	(61,662)	-
Intergovernmental	-	102,170	102,170	-
Net Cash Flows from Capital and Related Financing	<u>-</u>	<u>(834,804)</u>	<u>(834,804)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	84,149	287,898	372,047	(341,174)
Cash and Cash Equivalents at Beginning of Year	<u>778,969</u>	<u>3,540,624</u>	<u>4,319,593</u>	<u>8,770,003</u>
Cash and Cash Equivalents at End of Year	<u>\$ 863,118</u>	<u>\$ 3,828,522</u>	<u>\$ 4,691,640</u>	<u>\$ 8,428,829</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	74,574	\$ 605,448	\$ 680,022	\$ (439,734)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Depreciation Expense	25,607	713,374	738,981	-
(Increase)/Decrease Assets:				
Accounts Receivable	(2,593)	(198,706)	(201,299)	(1,248)
Materials and Supplies Inventory	(13,429)	(13,429)	(26,858)	-
Prepaid Items	-	-	-	5,349
Increase in Deferred Outflows of Resources - Pension	-	(168,221)	(168,221)	(49,740)
Increase/(Decrease) Liabilities:				
Accounts Payable	(10)	(6,240)	(6,250)	(32,046)
Accrued Wages	-	2,515	2,515	8,686
Compensated Absences Payable	-	15,373	15,373	(2,112)
Intergovernmental Payable	-	(2,756)	(2,756)	159
Claims Payable	-	-	-	119,022
Net Pension Liability	-	112,673	112,673	29,108
Increase in Deferred Inflows of Resources - Pension	-	62,671	62,671	21,382
Total Adjustments	<u>9,575</u>	<u>517,254</u>	<u>526,829</u>	<u>98,560</u>
Net Cash Flows from Operating Activities	<u>\$ 84,149</u>	<u>\$ 1,122,702</u>	<u>\$ 1,206,851</u>	<u>\$ (341,174)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2016

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 34,525,920
Cash and Cash Equivalents in Segregated Accounts	2,429,171
Receivables:	
Taxes	207,164,633
Intergovernmental	15,651,517
Special Assesments	5,000,203
Accounts	22,636
Total Assets	<u>264,794,080</u>
Liabilities	
Due to Other Governments	236,487,948
Undistributed Monies	27,887,723
Accounts Payable	418,409
Total Liabilities	<u>\$ 264,794,080</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

Licking County, Ohio (the County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations include the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge. Although these other elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County.

The accompanying basic financial statements present the County and its component unit, an entity for which the County is considered to be financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. The County (the primary government) has one component unit, the Licking County Regional Airport Authority due to the potential that the Authority will provide a financial benefit to or impose a financial burden on the County.

Discretely Presented Component Unit – The County's component unit is discretely presented in the government-wide financial statements.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority (the Airport) operates under a separate board that consists of nine members. The nine board members are appointed by the Licking County Commissioners. The County issued debt for the construction of hangers, which is retired from County general fund revenues and the Airport's revenues. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 14 through 16 to the basic financial statements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the County has one discretely presented component unit. While not considered to be a major component unit, it is nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the County's water and wastewater functions to other departments of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each category governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund – The general fund is the County's primary operating account. This fund is used to account for all financial resources of the County, except those accounted for in another fund.

Public Assistance Fund – This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Developmental Disabilities Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, providing supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Children's Services Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants restricted for children's services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Health Levy Fund – This fund is used to account for the proceeds of a one mill tax levy restricted for alcohol, drug addiction and mental health services. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary statement is presented.)

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Senior Citizen Levy Fund – This fund is used to account for revenue from a levy that is restricted for aging programs and elderly social organizations in the County.

Permanent Improvement Fund – This fund is used to account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

The County reports the following major enterprise funds:

Water Fund – To account for the operation of the County's water system.

Wastewater Fund – To account for the operation of the County's sanitary sewer system.

Additionally, the County reports the following fund types:

Internal Service Fund – is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The County's internal service fund accounts for self insured employee medical, dental and vision benefits.

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of other taxing districts located within the County. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivable/payable, due to/from other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the presentation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e. governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and similar revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current period are all considered to susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting for reporting assets and liabilities.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and Mental Health Levy Fund (special revenue funds) were not budgeted because these funds only exist on a GAAP basis. The primary level of budget control within a fund is at the object level by department by function (i.e., public safety, public works, general government, debt service). Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2016.

3. Appropriations A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During the current fiscal year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual" for the General Fund and major special revenue funds, except the Mental Health Levy Fund, are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements.

The County invests funds in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For the fiscal year 2016, there were no limitation or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

I. Inventories and Prepaid Items

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold in excess of three years. Donated capital assets are recorded at fair market value at the date received.

General capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed, if significant.

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Machinery and Equipment	3 - 15
Buildings and Improvements	30 - 50
Infrastructure	7 - 100

K. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statement.

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds are recognized as a liability on the fund financial statements when due.

Long-term liabilities are being repaid from the following funds:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund
	Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Capital Lease Payable	Motor Vehicle and Gasoline Tax Fund
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund
	Dog and Kennel Fund
	Public Assistance Fund
	Motor Vehicle and Gasoline Tax Fund
	Board of Developmental Disabilities Fund
	Child Support Enforcement Fund
	Litter Control Fund
	Certificate of Title Fund
	Community Based Facility Fund
	Delinquent Tax Collection Fund
	Wastewater Fund
	Self Insurance Fund

L. Compensated Absences

In accordance with GASB Statement No. 16, *"Accounting for Compensated Absences,"* vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide Statement of Net Position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

Compensated absences are expensed in the proprietary funds when earned. The related liability is reported within the fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 11.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources, represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 11)

N. Net Position and Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. For the County, these constraints consist of resolutions passed by the Board of County Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board of County Commissioners through resolution, authorizes the County Auditor to assign fund balance. The Board of County Commissioners may also assign fund balance to cover a gap between estimated revenue and appropriations in the subsequent years' appropriated budget.

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

P. Revenues and Expenditures/Expenses

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and self-insurance funds are charges to customers and funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2016.

R. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

S. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

A reconciliation of the results of operations for 2016 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ 1,797,921	\$ (576,184)	\$ 1,450,857	\$ (40,790)	\$ (123,079)
Revenue Accruals	(1,455,631)	(35,514)	96,770	(283,166)	40,360
Expenditure Accruals	1,902,892	431,292	13,762	(494,950)	(560)
Encumbrances	6,198,729	491,994	675,738	124,990	-
Transfers and Advances	(45,121)	-	-	-	-
Certificate of Title	(1,471,279)	-	-	-	-
Recorder's Equipment	17,440	-	-	-	-
GAAP Basis	\$ 6,944,951	\$ 311,588	\$ 2,237,127	\$ (693,916)	\$ (83,279)

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE 3 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid Items	\$ 284,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 434,378
Supplies Inventory	128,438	3,953	-	-	-	-	-	205,774	338,165
Total Nonspendable	412,816	3,953	-	-	-	-	-	355,774	772,543
Restricted:									
Public Safety	-	-	-	-	-	-	-	2,785,460	2,785,460
Health	-	-	-	-	-	-	-	370,232	370,232
Human Service	-	2,620,802	8,702,242	-	159,114	1,037,650	-	619,260	13,139,068
Community and Economic Development	-	-	-	-	-	-	-	3,710,929	3,710,929
Public Works	-	-	-	-	-	-	-	4,197,960	4,197,960
General Government	-	-	-	-	-	-	-	2,938,926	2,938,926
Debt Retirement	-	-	-	-	-	-	-	1,884,809	1,884,809
Capital Acquisition and Improvement	-	-	-	-	-	-	562,064	-	562,064
Total Restricted	-	2,620,802	8,702,242	-	159,114	1,037,650	562,064	16,507,576	29,589,448
Committed:									
Payroll	300,000	-	-	-	-	-	-	-	300,000
Parks and Recreation	-	-	-	-	-	-	-	51,407	51,407
Capital Projects	-	-	-	-	-	-	94,246	-	94,246
Total Committed	300,000	-	-	-	-	-	94,246	51,407	445,653
Assigned:									
Other Purposes	5,234,181	-	-	-	-	-	-	-	5,234,181
Future Appropriations	4,037,673	-	-	-	-	-	-	-	4,037,673
Capital Projects	-	-	-	-	-	-	708,609	-	708,609
Total Assigned	9,271,854	-	-	-	-	-	708,609	-	9,980,463
Unassigned (Deficit):									
	22,911,361	-	-	(602,527)	-	-	-	-	22,308,834
Total Fund Balances	\$ 32,896,031	\$ 2,624,755	\$ 8,702,242	\$ (602,527)	\$ 159,114	\$ 1,037,650	\$ 1,364,919	\$ 16,914,757	\$ 63,096,941

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 4 – DEPOSITS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed in the financial statements as "Pooled Cash and Investments." Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- No-load money market funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. Protection of County deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation, or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. The County’s policy is to deposit funds with banking institutions which collateralize public monies in accordance with the Ohio Revised Code.

At year end the carrying amount of the County’s deposits was \$44,879,592 and the bank balance was \$46,801,980. Of the County’s bank balance, \$34,299,522 was covered by FDIC. The remaining balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution’s trust department or agent, but not in the County’s name.

The County also had \$31,750 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

At year end, the carrying amount of the Licking County Regional Airport Authority’s (component unit) deposits was \$44,956, and the bank balance was the same. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2016 amounted to \$480,487, which includes \$328,672 assigned from other County funds.

B. Investments

The County's investments at December 31, 2016 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1 - 5
Star Ohio	8,519,000	AAAm	8,519,000	-
FFCB Bonds	2,500,000	AA+	-	2,500,000
FHLB Bonds	2,947,710	AA+	-	2,947,710
FHLM Bonds	17,064,502	AA+	-	17,064,502
FNMA Bonds	7,349,787	AA+	-	7,349,787
Commercial Paper	23,513,598	A-1	23,513,598	-
Money Market Fund	64,700	NR	64,700	-
Total Investments	<u>\$ 61,959,297</u>		<u>\$ 32,097,298</u>	<u>\$ 29,861,999</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

STAR Ohio and money market accounts are reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. All other investments are reported at fair value. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the County's investments reported at fair value are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

Investment Credit Risk – The County has no investment policy that limits its investment choices other than the limitation of State statute for “interim” funds described previously.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer.

Custodial Credit Risk – The County's balance of investments are held by the trust department of its banking institution in the County's name. The County has no policy on custodial credit risk and is governed by Ohio Revised Code as described under Deposits.

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2016 were levied after October 1, 2015 on assessed values as of January 1, 2015, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2014. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE 5 – TAXES (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2016, was \$8.00 per \$1,000 of assessed value. The 2016 assessed value is \$3,970,272,549. This amount constitutes \$3,739,723,409 in real property assessed value and \$230,549,140 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County’s unvoted share is .22% (2.20 mills) of assessed value. The County’s total share including voted millage is .80% (8.00 mills) of assessed value.

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. An additional one-half of one percent was adopted in both 1978 and 2006. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The Ohio Department of Taxation (ODT) certifies the amount of the tax to be returned to the County. The ODT’s certification must be made within forty-five days after the end of each month. The Ohio Department of Budget and Management (OBM) then has five days in which to draw the warrant payable to the County.

C. Taxes Receivable

A breakout of the County’s taxes receivables is presented below.

Property Tax Receivable - Current	\$ 28,668,348
Property Tax Receivable - Delinquent	245,672
Sales Tax Receivable	10,178,439
Total Receivable	<u>\$ 39,092,459</u>

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2016:

Class	December 31, 2015	Additions	Deductions	December 31, 2016
Nondepreciable Capital Assets				
Land	\$ 6,858,384	\$ -	\$ -	\$ 6,858,384
Construction in Progress	-	3,484,304	-	3,484,304
Total Nondepreciable Assets	6,858,384	3,484,304	-	10,342,688
Depreciable Capital Assets				
Building and Improvements	28,781,704	-	-	28,781,704
Machinery and Equipment	16,439,019	933,596	(57,344)	17,315,271
Infrastructure - Roads and Bridges	62,607,438	5,485,192	(4,349,620)	63,743,010
Total Depreciable Assets	107,828,161	6,418,788	(4,406,964)	109,839,985
Less accumulated depreciation				
Building and Improvements	(10,465,092)	(573,878)	-	(11,038,970)
Machinery and Equipment	(13,345,732)	(1,016,737)	46,075	(14,316,394)
Infrastructure - Roads and Bridges	(15,646,419)	(1,630,408)	4,119,616	(13,157,211)
Total accumulated depreciation	(39,457,243)	(3,221,023)	4,165,691	(38,512,575)
Depreciable Capital Assets, Net of accumulated depreciation	68,370,918	3,197,765	(241,273)	71,327,410
Total Capital Assets, Net	\$ 75,229,302	\$ 6,682,069	\$ (241,273)	\$ 81,670,098

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 450,919
Health	33,130
Human Services	85,486
Public Works	1,908,194
General Government	743,294
Total depreciation expense	\$ 3,221,023

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2016:

Class	December 31, 2015	Additions	Deductions	Transfers	December 31, 2016
Nondepreciable Capital Assets					
Land	\$ 144,478	\$ -	\$ -	\$ -	\$ 144,478
Construction in Progress	4,117,194	490,532	-	(4,607,726)	-
Total Nondepreciable Assets	4,261,672	490,532	-	(4,607,726)	144,478
Depreciable Capital Assets					
Building and Improvements	20,897,303	-	-	4,607,726	25,505,029
Machinery and Equipment	3,358,536	61,389	-	-	3,419,925
Infrastructure	4,774,655	-	-	-	4,774,655
Total Depreciable Assets	29,030,494	61,389	-	4,607,726	33,699,609
Less accumulated depreciation					
Building and Improvements	(7,152,277)	(501,326)	-	-	(7,653,603)
Machinery and Equipment	(1,784,361)	(171,041)	-	-	(1,955,402)
Infrastructure	(3,414,017)	(66,614)	-	-	(3,480,631)
Total accumulated depreciation	(12,350,655)	(738,981)	-	-	(13,089,636)
Depreciable Capital Assets, Net of accumulated depreciation	16,679,839	(677,592)	-	4,607,726	20,609,973
Total Capital Assets, Net	\$ 20,941,511	\$ (187,060)	\$ -	\$ -	\$ 20,754,451

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2016 are indicated below:

	Maturity Date	Interest Rate	December 31, 2015	Additions	Reductions	December 31, 2016	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 80,000	\$ -	\$ (25,000)	\$ 55,000	\$ 25,000
2011 Refunding - DD Building	2024	1.00% - 3.800%	150,000	-	(75,000)	75,000	75,000
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	2,000,000	-	(215,000)	1,785,000	225,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	1,755,000	-	(165,000)	1,590,000	175,000
2011 Air Quality - Series A	2021	1.600%	1,553,536	-	(264,787)	1,288,749	273,313
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	914,684	-	(123,073)	791,611	125,522
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	487,500	-	(50,000)	437,500	50,000
2015 Various Purpose - Improvement Bonds	2019	1.00% - 2.00%	985,000	-	(240,000)	745,000	245,000
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	960,000	-	(90,000)	870,000	90,000
2015 Equipment Acquisition Bonds	2021	3.700%	100,542	-	(15,017)	85,525	15,870
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,935,000	-	(130,000)	2,805,000	125,000
2016 Various Purpose - Courthouse Renovation	2036	2.00% - 4.00%	-	2,075,000	-	2,075,000	75,000
2016 Various Purpose - County Building Improvem	2036	2.00% - 4.00%	-	1,035,000	-	1,035,000	35,000
2016 Various Purpose - County Bridge Improvement	2036	2.00% - 4.00%	-	2,200,000	-	2,200,000	80,000
Total General Obligation Bonds			<u>14,838,514</u>	<u>5,310,000</u>	<u>(1,392,877)</u>	<u>18,755,637</u>	<u>1,614,705</u>
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	11,212	-	(11,212)	-	-
2003 Maple Bay	2018	5.700%	7,900	-	(2,633)	5,267	2,634
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	240,000	-	(25,000)	215,000	25,000
Total Special Assessment Bonds			<u>259,112</u>	<u>-</u>	<u>(38,845)</u>	<u>220,267</u>	<u>27,634</u>
(with governmental commitment)							
Bridge Improvement Bond Anticipation Notes		2.000%	4,300,000	-	(4,300,000)	-	-
Bridge Improvement Bond Anticipation Notes		2.000%	-	6,300,000	-	6,300,000	6,300,000
CSEA Building Improvements Bond Anticipation Notes		2.000%	-	1,000,000	-	1,000,000	1,000,000
Unamortized Premiums			-	370,936	-	370,936	-
Net Pension Liability:							
OPERS			38,729,099	18,096,934	-	56,826,033	-
STRS			372,338	83,230	-	455,568	-
Capital Lease Payable			318,407	-	(68,644)	249,763	70,769
Compensated Absences			4,312,726	4,287,815	(4,312,726)	4,287,815	856,722
Total Governmental Activities			<u>63,130,196</u>	<u>35,448,915</u>	<u>(10,113,092)</u>	<u>88,466,019</u>	<u>9,869,830</u>
Business-Type Activities:							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	7,485,160	-	(541,954)	6,943,206	547,387
2012 Treatment Plant Upgrade	2042	2.000%	291,515	-	(8,236)	283,279	8,402
2014 Jacksontown Sewers	2035	0.000%	1,893,334	444,544	(153,551)	2,184,327	-
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	234,437	-	(27,050)	207,387	18,034
2015 Jacksontown Sewers	2046	0.000%	919,343	-	(30,645)	888,698	30,645
Net Pension Liability:							
OPERS			555,408	112,673	-	668,081	-
Compensated Absences			43,971	59,344	(43,971)	59,344	10,966
Total Business-Type Activities			<u>11,423,168</u>	<u>616,561</u>	<u>(805,407)</u>	<u>11,234,322</u>	<u>615,434</u>
Total Long-Term Debt			<u>\$ 74,553,364</u>	<u>\$ 36,065,476</u>	<u>\$ (10,918,499)</u>	<u>\$ 99,700,341</u>	<u>\$ 10,485,264</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 7 - LONG-TERM DEBT (Continued)

The County pays obligations related to employee compensation from the fund benefitting from their service.

The principal amount of the County's special assessment debt outstanding at December 31, 2016 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$27,851 in the Special Assessment Debt Service Fund at December 31, 2016 is restricted for the retirement of outstanding special assessment bonds.

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2016 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2017	\$1,614,705	\$606,878	\$27,634	\$5,275
2018	1,581,599	569,922	22,633	4,750
2019	1,573,848	529,551	20,000	4,200
2020	1,406,460	490,988	20,000	3,800
2021	1,439,457	451,191	25,000	3,400
2022-2026	5,524,069	1,576,616	105,000	7,450
2027-2031	3,480,499	701,471	0	0
2032-2036	2,135,000	201,519	0	0
Totals	\$18,755,637	\$5,128,136	\$220,267	\$28,875

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2017	\$555,789	\$73,691	\$48,679	\$0
2018	561,446	68,034	48,678	0
2019	567,160	62,320	48,679	0
2020	572,934	56,546	48,678	0
2021	578,768	50,712	48,679	0
2022-2026	2,983,476	163,923	243,392	0
2027-2031	1,269,037	32,000	180,274	0
2032-2036	58,945	11,183	153,224	0
2037-2041	65,112	5,016	153,223	0
2042-2046	13,818	208	122,579	0
Totals	\$7,226,485	\$523,633	\$1,096,085	\$0

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 7 - LONG-TERM DEBT (Continued)

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$2,807,239. As of December 31, 2016, the County had drawn down \$2,184,327. Since the loan was not completed at December 31, 2016, this amount was excluded for the future debt service schedule presented above.

B. Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$40,000,000.

C. Loans

2008 Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the OWDA, as administrator for the U.S. Environmental Protection Agency (EPA), for the County to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 1%, per annum and is payable from wastewater collection and treatment charges.

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2013 Emergency Communication Center - In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for emergency communication center project. The loan is payable from the general obligation debt service fund.

2014 Jacksontown Sewers - In 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures on July 1, 2035. The loan is payable from the wastewater fund.

2015 Jacksontown Sewers - In 2015, the County entered into a loan arrangement with the Ohio Public Works Commission (OPWC) to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures January 1, 2016. The loan is payable from the wastewater fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 8 - CAPITAL LEASES

The County has financed the acquisition of a Gradall through a capital lease. The original cost of the equipment, totaling \$283,757, and the related liability are reported on the Government – Wide Statement of Net Position.

The County has financed the acquisition of a Kobelco excavator through a capital lease. The original cost of the equipment, totaling \$177,260, and the related liability are reported on the Government – Wide Statement of Net Position.

Future minimum lease payments under the capital leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2017	\$70,769	\$7,126
2018	72,942	4,953
2019	75,184	2,711
2020	30,868	840
Totals	<u>\$249,763</u>	<u>\$15,630</u>

NOTE 9 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2016 are indicated below:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 3,061,524	\$ 234,641	\$ (277,553)	\$ 3,018,612

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2016 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ 57,854	\$ 8,110,418
Public Assistance Fund	431,522	-
Developmental Disabilities	-	80,906
Children's Services Fund	2,775,000	-
Permanent Improvement Fund	2,930,000	57,854
Other Governmental Funds	2,073,880	19,078
Total Governmental Funds	<u>8,268,256</u>	<u>8,268,256</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the funds that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; to return money to the fund from which it was originally provided once a project is completed; and to transfer capital assets.

The composition of interfund balances as of December 31, 2016, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$20,410	\$0
Public Assistance Fund	\$872,678	\$0
Children's Services Fund	\$0	\$872,678
Other Governmental Funds	0	\$20,410
Totals	<u>\$893,088</u>	<u>\$893,088</u>

All balances will be paid back or forgiven in 2017.

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS

Net Pension (Asset)/Liability

The net pension (asset)/liability reported on the statement of net position represents a (asset)/liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension (asset)/liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension (asset)/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this (asset)/liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$5,512,182 for 2016. Of this amount, \$797,234 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description - County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2016, plan members were required to contribute 13 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2016 contribution rates were equal to the statutory maximum rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s contractually required contribution to STRS was \$19,502 for fiscal year 2016. Of this amount, \$1,487 is reported as an intergovernmental payable.

Pension Assets, Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension asset and net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension asset and net pension liability was determined by an actuarial valuation as of that date. STRS total pension liability was measured as of June 30, 2016, and was determined by rolling forward the total pension liability as of July 1, 2015, to June 30, 2016. The County’s proportion of the net pension asset and net pension liability was based on the County’s share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportionate Share of the Net Pension (Asset)/Liability	\$57,494,114	(\$123,625)	\$455,568	\$57,826,057
Proportion of the Net Pension Liability/(Asset)	0.331928%	0.254048%	0.001361%	
Pension Expense	\$8,625,101	(\$46,730)	\$18,772	\$8,597,143

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ -	\$ -	\$ 18,407	\$ 18,407
Net difference between projected and actual earnings on pension plan investments	16,899,677	53,377	37,824	16,990,878
Change in proportionate share	574,696	46	8,834	583,576
County contributions subsequent to the measurement date	5,403,597	108,585	9,751	5,521,933
Total Deferred Outflows of Resources	<u>\$ 22,877,970</u>	<u>\$ 162,008</u>	<u>\$ 74,816</u>	<u>\$ 23,114,794</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 1,110,899	\$ 56,411	\$ -	\$ 1,167,310
Change in proportionate share	80,044	-	-	80,044
Total Deferred Inflows of Resources	<u>\$ 1,190,943</u>	<u>\$ 56,411</u>	<u>\$ -</u>	<u>\$ 1,247,354</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS (Continued)

\$5,521,933 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as pension expense in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2017	\$ 3,924,355	\$ 6,591	\$ 11,111	\$ 3,942,057
2018	4,194,577	6,591	11,110	4,212,278
2019	4,340,097	6,589	25,628	4,372,314
2020	3,824,401	5,096	17,216	3,846,713
2021	-	(7,127)	-	(7,127)
Thereafter	-	(20,728)	-	(20,728)
Total	\$ 16,283,430	\$ (2,988)	\$ 65,065	\$ 16,345,507

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five-year period ended December 31, 2010.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS (Continued)

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate The discount rate used to measure the total pension (asset)/liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension (asset)/liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS (Continued)

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability			
Traditional Plan	\$ 91,602,170	\$ 57,494,114	\$ 28,725,049
Combined Plan	(2,540)	(123,625)	(221,022)

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the Government's net pension liability is expected to be significant.

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 11 – PENSION BENEFITS (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$605,412	\$455,568	\$329,165

Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate System. As of December 31, 2016, none have elected Social Security.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS

A. Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a costsharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants can be reimbursed for qualified medical expenses for qualified medical expenses from their vested RMA balance.

In order to qualify for coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. See the Plan Statement in the OPERS 2015 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members of the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Direction Plan for 2016 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2016, 2015, and 2014 were \$879,572, \$841,540 and \$796,688, respectively. The full amount has been contributed for 2015 and 2014. 85 percent has been contributed for 2016 with the remainder being reported as a fund liability.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the transition period.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 1% of covered payroll was allocated to post-employment health care for the years ended June 30, 2014. Effective July 1, 2014, 0% of covered payroll was allocated to post-employment health care. The 14% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the fiscal years ended June 30, 2016, 2015, and 2014 were \$0, \$0, and \$1,392, respectively; which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - RISK MANAGEMENT

A. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries and natural disasters.

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	172,554,593
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

The continued existence of CORSA is dependent upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2016, the County contributed \$435,973. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan - The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool and operates the worker's compensation group plan for counties.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Worker's Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$1,415,581 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability for the past three years were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2014	\$767,553	\$13,682,838	(\$12,774,920)	\$1,675,471
2015	1,675,471	11,460,905	(11,839,817)	1,296,559
2016	1,296,559	12,034,326	(11,915,304)	1,415,581

NOTE 14 – JOINT VENTURES

Mental Health & Recovery for Licking and Knox Counties Board (MHRLK) - The function of the MHRLK Board is to assess needs, plan, monitor, fund and evaluate the services of the community based mental health and substance abuse program. Participants are residents of Licking and Knox counties. The Board provides no direct services, but contracts for their delivery. The Board is managed by eighteen members: seven appointed by the commissioners of Licking County, three appointed by the commissioners of Knox County (proportionate to population), and eight appointed by the director of the Ohio Department of Mental Health and Addiction Services. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting and management.

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the multi-County Board's organization is dependent on both Counties continued participation. State of Ohio law defines how Joint County Boards may exist, function, and operate. In 2016, the County contributed \$3,685,768, which represents proceeds from the Licking County tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

A. Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2016 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 675 Price Road, Newark, Ohio 43055.

B. Licking County Cluster

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Newark City Board of Education, Licking County Board of Education, Licking County Board of Developmental Disabilities, Mental Health & Recovery for Licking and Knox Counties Board, Licking County Health Department, Licking County Job & Family Services/Children Services Division, and Behavioral Health Partners. Of these agencies, four are agencies included as part of the Primary Government. The operations of the Cluster are decided by an Advisory Committee which consists of a representative from each agency. No debt is currently outstanding. The Cluster is not dependent upon the continued participation of the County and the County does not maintain an equity interest.

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists. Complete financial information can be obtained from the Perry County Auditor's office.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

D. Licking County Area Transportation Study (LCATS) Metropolitan Planning Organization (MPO)

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt. Complete financial statements can be obtained from the LCATS, 20 South Second Street, Newark, Ohio 43055.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County contributed \$5,671 to the Port Authority in 2016. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Director of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 2 non-profit representatives (the Director of Mental Health America and the Director of Pathways), the County Head Start Coordinator, and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2016, the County contributed \$17,000 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 16 - RELATED ORGANIZATION

Licking County Park District - The County Probate Judge is responsible for appointing the three-member board of the Licking County Park District. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2016, these contributions totaled \$25,000.

NOTE 18 - CONTINGENT LIABILITIES

Grants – The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Litigation – The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations. The County’s management and legal counsel is of the opinion that ultimate disposition of various claims and legal proceedings will not have a material adverse effect on the financial condition of the County.

NOTE 19 – CONTRACTUAL COMMITMENTS

At year-end, the County had significant contractual commitments as follows:

Company	Contract Amount	Amount Remaining on Contract
Conrad Schmitt Studios	\$ 29,858	\$ 7,546
ADI	6,964	1,700
Claggett & Sons Inc	49,875	49,875
Robertson Construction	6,793,577	4,492,222
Fisher Law Firm LLC	15,000	14,175
Wachtel & McAnally	697,500	441,012
Drier & Maller	2,800	1,575
Robertson Construction	7,023	5,481
Elliot Environmental	24,450	20,250
Patterson Pope	136,325	136,325

NOTE 20 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2016 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 30,236
City of Reynoldsburg	2,451
City of Pataskala	3,575
City of New Albany	82,271
Total	<u>\$ 118,533</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 21 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2016, the County implemented GASB Statement No. 72 “*Fair Value Measurement and Application*” which enhances comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptor valuation techniques. This statement also enhances fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government’s financial position. The implementation of this statement did not have a significant effect on the financial statements of the County.

For fiscal year 2016, the County implemented GASB Statement No. 73 “*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68*” which improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2016, the County implemented GASB Statement No. 76 “*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*” which improves financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in non-authoritative literature. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2016, the County implemented GASB Statement No. 77 “*Tax Abatement Disclosures*” which improves disclosure of tax abatement information, such as how the tax abatements affect their financial statements and operations and the government’s ability to raise resources in the future, by reporting (1) the government’s own tax abatement agreements; and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenues. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2016, the County implemented GASB Statement No. 78 “*Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*”, which amended the scope and applicability of GASB Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2016, the County implemented GASB Statement No. 79 “*Certain External Investment Pools and Pool Participants*” which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE 22 – FUND DEFICIT

At December 31, 2016, the Children’s Services fund had a deficit fund balance of (\$602,527). This fund complied with Ohio State law, which does not permit a cash basis deficit at year end. The deficit fund balance in this fund resulted from an adjustment for accrued liabilities. The General Fund is responsible for any deficits in the funds and provides transfers when cash is required, rather than when accruals occur.

NOTE 23 – SUBSEQUENT EVENT

On May 10, 2017, the County issued \$3,000,000 in various purpose bonds. \$1,000,000 were designated “County Improvement Bonds (CSEA Project), Series 2017”, and will be utilized for the Child Support building improvements. The remaining \$2,000,000 were designated “County Bridge Improvement Bonds, Series 2017”, and will be utilized for the Bridge replacement program.

On May 23, 2017, the County rolled over \$4,300,000 in Bond anticipation notes for Bridge Improvements, and added an additional \$2,000,000 for the same purpose. In total the County issued \$6,300,000 in Bond anticipation notes on May 23, 2017.

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REQUIRED SUPPLEMENTARY INFORMATION

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LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

LAST THREE YEARS (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension (Asset)/Liability			
Traditional Plan	0.331928%	0.325712%	0.325712%
Combined Plan	0.254048%	0.253942%	0.253942%
County's Proportionate Share of the Net Pension (Asset)/Liability			
Traditional Plan	\$ 57,494,114	\$ 39,284,507	\$ 38,397,201
Combined Plan	(123,625)	(97,774)	(26,646)
County's Covered-Employee Payroll			
State and Local	\$ 36,132,308	\$ 32,910,108	\$ 33,884,646
Law Enforcement	5,944,689	6,029,627	6,034,333
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered-Employee Payroll	136.35%	100.63%	96.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability			
Traditional Plan	81.08%	86.45%	86.36%
Combined Plan	116.90%	114.83%	104.56%

(1) Information prior to 2013 is not available. Information will be displayed for ten years as it becomes available.

Amounts presented as of the County's measurement date, which is the prior year-end.

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY
STATE TEACHERS RETIREMENT SYSTEM OF OHIO

LAST FOUR YEARS (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00136114%	0.00134724%	0.00135584%	0.00135584%
County's Proportionate Share of the Net Pension Liability	\$ 455,568	\$ 372,338	\$ 329,787	\$ 392,840
County's Covered-Employee Payroll	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	327.04%	261.79%	236.86%	284.33%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available. Information will be displayed for ten years as it becomes available.

Amounts presented as of the County's measurement date, which is the prior year-end.

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST FOUR YEARS (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution				
State and Local	\$ 4,590,349	\$ 4,335,877	\$ 3,949,213	\$ 4,405,004
Law Enforcement	921,833	957,095	970,770	1,031,871
Contributions in relation to the contractually required contribution	<u>5,512,182</u>	<u>5,292,972</u>	<u>4,919,983</u>	<u>5,436,875</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll				
State and Local	\$ 38,252,906	\$ 36,132,308	\$ 32,910,108	\$ 33,884,646
Law Enforcement	5,725,673	5,944,689	6,029,627	6,034,333
Contributions as a percentage of covered-employee payroll				
State and Local	12.00%	12.00%	12.00%	13.00%
Law Enforcement	16.10%	16.10%	16.10%	17.10%

(1) Information prior to 2013 is not available. Information will be displayed for ten years as it becomes available.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 19,502	\$ 19,912	\$ 18,100	\$ 17,961
Contributions in relation to the contractually required contribution	<u>\$ 19,502</u>	<u>\$ 19,912</u>	<u>\$ 18,100</u>	<u>\$ 17,961</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 17,660	\$ 20,025	\$ 46,400	\$ 45,577	\$ 43,818
<u>\$ 17,660</u>	<u>\$ 20,025</u>	<u>\$ 46,400</u>	<u>\$ 45,577</u>	<u>\$ 43,818</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 135,846	\$ 154,038	\$ 356,923	\$ 350,592	\$ 337,062
13.00%	13.00%	13.00%	13.00%	13.00%

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SUPPLEMENTARY INFORMATION

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LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County maintains the following nonmajor special revenue funds:

Dog and Kennel Fund

This fund accounts for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

This fund accounts for state-mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gas Tax Fund

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Adult Probation Fund

This fund accounts for revenue derived from court fines and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

This fund accounts for revenues derived from grants and County matching funds for the purpose of aiding community development projects.

Litter Control and Recycling Fund

This fund accounts for revenues from grants and the Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

This fund accounts for revenues from grants and service fees restricted for use by the County's Child Support Enforcement Agency.

Indigent Guardianship Fund

This fund accounts for revenues and expenditures associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

This fund accounts for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

This fund accounts for fees collected by the courts to computerize the court system.

Certificate of Title Fund

This fund accounts for revenues from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Recorder Equipment Fund

This fund accounts for the portion of County recorder fees to be used for the operation of the County Recorder's Office. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

Concealed Handgun Licensing Fund

This fund accounts for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Sheriff Grants Fund

This fund accounts for state and federal grants monies restricted for public safety activities.

Local Delinquency Prevention Fund

This fund accounts for state grant monies restricted to a program designed to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

This fund accounts for revenue from fines to be used for the payment of fees for an alcohol and drug addiction treatment program for juvenile traffic offenders.

Prosecutor Legal Services Fund

This fund accounts for fees received for services provided by the County prosecutor to the West Licking Fire District.

Emergency Planning Fund

This fund accounts for grants received for the operation of the County's Disaster Services Department.

Granville South Sanitary Sewer Fund

This fund accounts for federal grant money received in the County's name and used for a sewer study.

Southwest Licking Watershed Fund

This fund accounts for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

This fund accounts for revenue received from a special assessment and federal funds for the construction of the Johnstown-Monroe Sewer System access.

Conduct of Business Fund

This fund accounts for an additional dollar fee from marriage licenses to be spent for probate costs.

Buildings and Flood Plain Fund

This fund accounts for federal grant monies to be used to relocate residents out of the flood plain.

Domestic Violence Fund

This fund accounts for a ten-dollar fee collected from each marriage license issued. These funds are to be expended on financial assistance on shelters for victims of domestic violence.

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

County Court Special Projects Fund

This fund accounts for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court for more efficient operation.

Indigent Counsel Fees Fund

This fund accounts for monies received from various County subdivisions and is used to pay for their indigent counsel fees.

Coroners Laboratory Fund

This fund accounts for charges for services to be used for the operation of the Coroner's Laboratory.

Delinquent Tax Collection Fund

This fund accounts for revenues received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Fund

This fund accounts for grant revenues and monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

Open Space and Recreation Fund

This fund accounts for revenues and expenditures related to dedicating and developing land for open space, park, and recreation purposes.

Commissary Fund

This fund accounts for revenues generated through the Sheriff's Department from sales within the Commissary. The County does not legally adopt a budget for this fund, therefore, no budgetary schedule is presented.

911 Wireless Funding Fund

This fund accounts for grant funds to be used for the upgrade of County 911 services.

Department of Youth Services Fund

This fund accounts for grant monies received from the State Department of Youth Services and used for youth work programs, juvenile delinquent prevention and other related activities.

Transit Board Fund

This fund accounts for bus fare and grant revenues and related expenditures associated with providing a transportation system for the residents of the County.

Ditch Maintenance Fund

This fund accounts for special assessment revenues used to maintain County ditches.

Homeland Security Grant Fund

This fund accounts for state and federal grant monies to be used for equipment, planning and training for emergency responders.

Law Library Resources Fund

This fund accounts for fines and forfeitures to be used for operation of the Law Library Resources Board.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Court Special Projects Fund

This fund accounts for a court-ordered fee to be used to offset costs of the domestic court.

Mediation Institutionalization Grant Fund

This fund accounts for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Debt Fund

This fund accounts for resources used for the retirement of principal and interest on the County's general obligation bonded debt.

Special Assessment Debt Fund

This fund accounts for special assessment revenues used for the retirement of principal and interest on the County's special assessment debt.

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Pooled Cash and Investments	\$ 11,060,140	\$ 1,884,809	\$ 12,944,949
Cash and Cash Equivalents in Segregated Accounts	264,387	-	264,387
Receivables:			
Accounts	310,011	-	310,011
Intergovernmental	4,074,793	-	4,074,793
Special Assesments	3,401	145,335	148,736
Loans	3,018,612	-	3,018,612
Inventory of Supplies, at Cost	205,774	-	205,774
Prepaid Items	150,000	-	150,000
Total Assets	<u>\$ 19,087,118</u>	<u>\$ 2,030,144</u>	<u>\$ 21,117,262</u>
Liabilities:			
Accounts Payable	\$ 567,988	\$ -	\$ 567,988
Accrued Wages and Benefits Payable	340,281	-	340,281
Intergovernmental Payable	176,926	-	176,926
Compensated Absences Payable	15,525	-	15,525
Due To Other Funds	20,410	-	20,410
Total Liabilities	<u>1,121,130</u>	<u>-</u>	<u>1,121,130</u>
Deferred Inflows of Resources:			
Unavailable Revenue	2,936,040	145,335	3,081,375
Total Deferred Inflows of Resources	<u>2,936,040</u>	<u>145,335</u>	<u>3,081,375</u>
Fund Balances:			
Nonspendable	355,774	-	355,774
Restricted	14,622,767	1,884,809	16,507,576
Committed	51,407	-	51,407
Total Fund Balances	<u>15,029,948</u>	<u>1,884,809</u>	<u>16,914,757</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,087,118</u>	<u>\$ 2,030,144</u>	<u>\$ 21,117,262</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Intergovernmental	\$ 15,746,314	\$ 85,994	\$ 15,832,308
Investment Earnings	2,997	-	2,997
Licenses and Permits	676,543	-	676,543
Fines and Forfeitures	446,985	-	446,985
Special Assessments	143,375	21,619	164,994
Charges for Services	6,116,562	-	6,116,562
Miscellaneous	533,942	4,160	538,102
Total Revenues	<u>23,666,718</u>	<u>111,773</u>	<u>23,778,491</u>
Expenditures:			
Current:			
Public Safety	2,283,448	-	2,283,448
Health	636,541	-	636,541
Human Services	3,082,126	-	3,082,126
Community and Economic Development	936,873	-	936,873
Public Works	9,490,827	-	9,490,827
General Government	6,932,307	-	6,932,307
Debt service:			
Principal Retirement	68,644	5,681,722	5,750,366
Interest and Fiscal Charges	39,251	635,481	674,732
Bond Issuance Costs	-	161,890	161,890
Total Expenditures	<u>23,470,017</u>	<u>6,479,093</u>	<u>29,949,110</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	196,701	(6,367,320)	(6,170,619)
Other Financing Sources (Uses):			
Issuance of Debt	-	4,300,000	4,300,000
Premium on Issued Debt	-	463,646	463,646
Transfers In	500,000	1,573,880	2,073,880
Transfers Out	(19,078)	-	(19,078)
Total Other Financing Sources (Uses)	<u>480,922</u>	<u>6,337,526</u>	<u>6,818,448</u>
Net Change in Fund Balances	677,623	(29,794)	647,829
Fund Balance at Beginning of Year	14,320,983	1,914,603	16,235,586
Increase (Decrease) in Inventory	31,342	-	31,342
Fund Balance at End of Year	<u>\$ 15,029,948</u>	<u>\$ 1,884,809</u>	<u>\$ 16,914,757</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2016

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Pooled Cash and Investments	\$ 394,278	\$ 775,286	\$ 2,448,326	\$ 268,455
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	10,692	-	10,957	6,115
Intergovernmental	-	-	3,583,000	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	183,892	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 404,970</u>	<u>\$ 775,286</u>	<u>\$ 6,226,175</u>	<u>\$ 274,570</u>
Liabilities:				
Accounts Payable	\$ 10,091	\$ 1,564	\$ 130,528	\$ 4,284
Accrued Wages and Benefits Payable	16,501	39,130	118,086	12,692
Intergovernmental Payable	8,146	21,431	64,688	6,431
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	20,410
Total Liabilities	<u>34,738</u>	<u>62,125</u>	<u>313,302</u>	<u>43,817</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,438,804	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,438,804</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	183,892	-
Restricted	370,232	713,161	3,290,177	230,753
Committed	-	-	-	-
Total Fund Balances	<u>370,232</u>	<u>713,161</u>	<u>3,474,069</u>	<u>230,753</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 404,970</u>	<u>\$ 775,286</u>	<u>\$ 6,226,175</u>	<u>\$ 274,570</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 777,321	\$ 197,583	\$ 758,541	\$ 21,167	\$ 417,173	\$ 93,824
297	-	-	-	-	-
-	-	-	250	11,294	1,505
374,446	535	-	-	-	-
-	-	-	-	-	-
3,018,612	-	-	-	-	-
-	17,187	4,695	-	-	-
-	-	-	-	-	-
<u>\$ 4,170,676</u>	<u>\$ 215,305</u>	<u>\$ 763,236</u>	<u>\$ 21,417</u>	<u>\$ 428,467</u>	<u>\$ 95,329</u>
\$ 34,097	\$ 76,296	\$ 30,345	\$ 626	\$ 33	\$ -
27,050	5,630	71,796	-	-	-
8,629	3,063	39,431	-	-	-
15,525	-	-	-	-	-
-	-	-	-	-	-
<u>85,301</u>	<u>84,989</u>	<u>141,572</u>	<u>626</u>	<u>33</u>	<u>-</u>
374,446	-	-	-	-	-
<u>374,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	17,187	4,695	-	-	-
3,710,929	113,129	616,969	20,791	428,434	95,329
-	-	-	-	-	-
<u>3,710,929</u>	<u>130,316</u>	<u>621,664</u>	<u>20,791</u>	<u>428,434</u>	<u>95,329</u>
<u>\$ 4,170,676</u>	<u>\$ 215,305</u>	<u>\$ 763,236</u>	<u>\$ 21,417</u>	<u>\$ 428,467</u>	<u>\$ 95,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2016

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 113,246	\$ 226,589	\$ 646	\$ 12,911
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	1,168	23,752	-	49
Intergovernmental	-	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 114,414	\$ 250,341	\$ 646	\$ 12,960
Liabilities:				
Accounts Payable	\$ 4,414	\$ 5,288	\$ -	\$ -
Accrued Wages and Benefits Payable	-	14,430	-	-
Intergovernmental Payable	-	5,728	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	4,414	25,446	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	49
Total Deferred Inflows of Resources	-	-	-	49
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	110,000	224,895	646	12,911
Committed	-	-	-	-
Total Fund Balances	110,000	224,895	646	12,911
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 114,414	\$ 250,341	\$ 646	\$ 12,960

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ 3,500	\$ 76,034	\$ 42,155	\$ 23	\$ 60,329	\$ 7,811
-	-	-	-	-	-
-	-	-	-	-	70
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,500</u>	<u>\$ 76,034</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 7,881</u>
\$ -	\$ 852	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	852	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,500	75,182	42,155	23	60,329	7,881
-	-	-	-	-	-
<u>3,500</u>	<u>75,182</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>	<u>7,881</u>
<u>\$ 3,500</u>	<u>\$ 76,034</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 7,881</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2016

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Assets:				
Pooled Cash and Investments	\$ 16,805	\$ 19,122	\$ 339,265	\$ 21,242
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	2,291	1,507	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 16,805	\$ 21,413	\$ 340,772	\$ 21,242
Liabilities:				
Accounts Payable	-	19,122	-	-
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	-	19,122	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	16,805	2,291	340,772	21,242
Committed	-	-	-	-
Total Fund Balances	16,805	2,291	340,772	21,242
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,805	\$ 21,413	\$ 340,772	\$ 21,242

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary	911 Wireless Funding
\$ 165,846	\$ 791,396	\$ 224,660	\$ 51,407	\$ -	\$ 646,790
-	-	264,090	-	-	-
13,380	4,725	3,133	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	150,000
<u>\$ 179,226</u>	<u>\$ 796,121</u>	<u>\$ 491,883</u>	<u>\$ 51,407</u>	<u>\$ -</u>	<u>\$ 796,790</u>
\$ 14,556	\$ 5,054	\$ -	\$ -	\$ -	\$ 7,327
-	4,322	-	-	-	-
-	2,636	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,556</u>	<u>12,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,327</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	150,000
164,670	784,109	491,883	-	-	639,463
-	-	-	51,407	-	-
<u>164,670</u>	<u>784,109</u>	<u>491,883</u>	<u>51,407</u>	<u>-</u>	<u>789,463</u>
<u>\$ 179,226</u>	<u>\$ 796,121</u>	<u>\$ 491,883</u>	<u>\$ 51,407</u>	<u>\$ -</u>	<u>\$ 796,790</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2016

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Assets:				
Pooled Cash and Investments	\$ 785,203	\$ 226,337	\$ 692,147	\$ 190,878
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	219,123	-	-
Intergovernmental	23,786	93,026	-	-
Special Assesments	-	-	3,401	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 808,989	\$ 538,486	\$ 695,548	\$ 190,878
Liabilities:				
Accounts Payable	\$ 1,347	\$ 216,763	\$ -	\$ 200
Accrued Wages and Benefits Payable	12,217	18,213	-	-
Intergovernmental Payable	6,681	9,945	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	20,245	244,921	-	200
Deferred Inflows of Resources:				
Unavailable Revenue	-	119,340	3,401	-
Total Deferred Inflows of Resources	-	119,340	3,401	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	788,744	174,225	692,147	190,678
Committed	-	-	-	-
Total Fund Balances	788,744	174,225	692,147	190,678
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 808,989	\$ 538,486	\$ 695,548	\$ 190,878

Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 65,806	\$ 128,003	\$ 35	\$ 11,060,140
-	-	-	264,387
-	-	-	310,011
-	-	-	4,074,793
-	-	-	3,401
-	-	-	3,018,612
-	-	-	205,774
-	-	-	150,000
<u>\$ 65,806</u>	<u>\$ 128,003</u>	<u>\$ 35</u>	<u>\$ 19,087,118</u>
\$ -	\$ 5,201	\$ -	\$ 567,988
214	-	-	340,281
117	-	-	176,926
-	-	-	15,525
-	-	-	20,410
<u>331</u>	<u>5,201</u>	<u>-</u>	<u>1,121,130</u>
-	-	-	2,936,040
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,936,040</u>
-	-	-	355,774
65,475	122,802	35	14,622,767
-	-	-	51,407
<u>65,475</u>	<u>122,802</u>	<u>35</u>	<u>15,029,948</u>
<u>\$ 65,806</u>	<u>\$ 128,003</u>	<u>\$ 35</u>	<u>\$ 19,087,118</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 9,141,792	\$ 555,013
Investment Earnings	-	-	-	-
Licenses and Permits	489,472	-	-	-
Fines and Forfeitures	50,891	-	159,804	-
Special Assessments	-	-	-	-
Charges for Services	50,877	1,908,738	-	65,440
Miscellaneous	16,149	-	388,584	-
Total Revenues	<u>607,389</u>	<u>1,908,738</u>	<u>9,690,180</u>	<u>620,453</u>
Expenditures:				
Current:				
Public Safety	-	-	-	604,677
Health	636,541	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	8,843,859	-
General Government	-	2,100,284	-	-
Debt service:				
Principal Retirement	-	-	68,644	-
Interest and Fiscal Charges	-	-	9,251	-
Total Expenditures	<u>636,541</u>	<u>2,100,284</u>	<u>8,921,754</u>	<u>604,677</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,152)	(191,546)	768,426	15,776
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	(19,078)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(19,078)</u>	<u>-</u>
Net Change in Fund Balances	(29,152)	(191,546)	749,348	15,776
Fund Balance at Beginning of Year	399,384	904,707	2,704,420	214,977
Increase (Decrease) in Inventory	-	-	20,301	-
Fund Balance at End of Year	<u>\$ 370,232</u>	<u>\$ 713,161</u>	<u>\$ 3,474,069</u>	<u>\$ 230,753</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 170,672	\$ 551,622	\$ 2,182,783	\$ -	\$ -	\$ -
2,997	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
191,285	-	562,161	17,436	165,660	34,149
27,713	-	-	-	-	-
<u>392,667</u>	<u>551,622</u>	<u>2,744,944</u>	<u>17,436</u>	<u>165,660</u>	<u>34,149</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,046,893	-	-	-
936,873	-	-	-	-	-
-	552,149	-	-	-	-
-	-	-	18,966	49,401	19,433
-	-	-	-	-	-
30,000	-	-	-	-	-
<u>966,873</u>	<u>552,149</u>	<u>3,046,893</u>	<u>18,966</u>	<u>49,401</u>	<u>19,433</u>
(574,206)	(527)	(301,949)	(1,530)	116,259	14,716
150,000	-	350,000	-	-	-
-	-	-	-	-	-
<u>150,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(424,206)	(527)	48,051	(1,530)	116,259	14,716
4,135,135	118,808	574,607	22,321	312,175	80,613
-	12,035	(994)	-	-	-
<u>\$ 3,710,929</u>	<u>\$ 130,316</u>	<u>\$ 621,664</u>	<u>\$ 20,791</u>	<u>\$ 428,434</u>	<u>\$ 95,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 341,060	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	150,775	-	-	-
Fines and Forfeitures	-	-	-	607
Special Assessments	-	-	-	-
Charges for Services	-	250,381	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>150,775</u>	<u>591,441</u>	<u>-</u>	<u>607</u>
Expenditures:				
Current:				
Public Safety	143,184	505,492	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>143,184</u>	<u>505,492</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,591	85,949	-	607
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7,591	85,949	-	607
Fund Balance at Beginning of Year	102,409	138,946	646	12,304
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 110,000</u>	<u>\$ 224,895</u>	<u>\$ 646</u>	<u>\$ 12,911</u>

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	1,026
-	-	-	-	-	-
-	-	-	-	-	-
360	-	-	-	-	-
-	99,995	-	-	-	-
<u>360</u>	<u>99,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,026</u>
-	103,591	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>103,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
360	(3,596)	-	-	-	1,026
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
360	(3,596)	-	-	-	1,026
3,140	78,778	42,155	23	60,329	6,855
-	-	-	-	-	-
<u>\$ 3,500</u>	<u>\$ 75,182</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 7,881</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 147
Investment Earnings	-	-	-	-
Licenses and Permits	-	35,270	-	-
Fines and Forfeitures	-	-	64,218	-
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>35,270</u>	<u>64,218</u>	<u>147</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	35,233	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	89,452	438
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>35,233</u>	<u>89,452</u>	<u>438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	37	(25,234)	(291)
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	37	(25,234)	(291)
Fund Balance at Beginning of Year	16,805	2,254	366,006	21,533
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 2,291</u>	<u>\$ 340,772</u>	<u>\$ 21,242</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary	911 Wireless Funding
\$ -	\$ -	\$ 30,985	\$ -	\$ -	\$ 333,249
-	-	-	-	-	-
-	-	-	-	-	-
-	-	57,670	-	-	-
-	-	-	-	-	-
162,916	494,730	-	-	137,688	-
-	1,501	-	-	-	-
<u>162,916</u>	<u>496,231</u>	<u>88,655</u>	<u>-</u>	<u>137,688</u>	<u>333,249</u>
-	-	70,358	-	202,718	156,309
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
176,568	361,081	-	-	-	-
-	-	-	-	-	-
<u>176,568</u>	<u>361,081</u>	<u>70,358</u>	<u>-</u>	<u>202,718</u>	<u>156,309</u>
(13,652)	135,150	18,297	-	(65,030)	176,940
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(13,652)	135,150	18,297	-	(65,030)	176,940
178,322	648,959	473,586	51,407	65,030	612,523
-	-	-	-	-	-
<u>\$ 164,670</u>	<u>\$ 784,109</u>	<u>\$ 491,883</u>	<u>\$ 51,407</u>	<u>\$ -</u>	<u>\$ 789,463</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Revenues:				
Intergovernmental	\$ 528,460	\$ 1,819,697	\$ -	\$ 90,834
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	143,375	-
Charges for Services	-	2,053,998	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>528,460</u>	<u>3,873,695</u>	<u>143,375</u>	<u>90,834</u>
Expenditures:				
Current:				
Public Safety	415,650	-	-	81,469
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	94,819	-
General Government	-	4,017,383	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>415,650</u>	<u>4,017,383</u>	<u>94,819</u>	<u>81,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,810	(143,688)	48,556	9,365
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	112,810	(143,688)	48,556	9,365
Fund Balance at Beginning of Year	675,934	317,913	643,591	181,313
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 788,744</u>	<u>\$ 174,225</u>	<u>\$ 692,147</u>	<u>\$ 190,678</u>

Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 15,746,314
-	-	-	2,997
-	-	-	676,543
113,795	-	-	446,985
-	-	-	143,375
-	20,743	-	6,116,562
-	-	-	533,942
<u>113,795</u>	<u>20,743</u>	<u>-</u>	<u>23,666,718</u>
-	-	-	2,283,448
-	-	-	636,541
-	-	-	3,082,126
-	-	-	936,873
-	-	-	9,490,827
88,102	11,199	-	6,932,307
-	-	-	68,644
-	-	-	39,251
<u>88,102</u>	<u>11,199</u>	<u>-</u>	<u>23,470,017</u>
25,693	9,544	-	196,701
-	-	-	500,000
-	-	-	(19,078)
<u>-</u>	<u>-</u>	<u>-</u>	<u>480,922</u>
25,693	9,544	-	677,623
39,782	113,258	35	14,320,983
-	-	-	31,342
<u>\$ 65,475</u>	<u>\$ 122,802</u>	<u>\$ 35</u>	<u>\$ 15,029,948</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2016

	<u>GO Bond Retirement Fund</u>	<u>SA Bond Retirement Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Pooled Cash and Investments	\$ 1,856,958	\$ 27,851	\$ 1,884,809
Receivables:			
Special Assesments	-	145,335	145,335
Total Assets	<u>\$ 1,856,958</u>	<u>\$ 173,186</u>	<u>\$ 2,030,144</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	145,335	145,335
Total Deferred Inflows of Resources	<u>-</u>	<u>145,335</u>	<u>145,335</u>
Fund Balances:			
Restricted	1,856,958	27,851	1,884,809
Total Fund Balances	<u>1,856,958</u>	<u>27,851</u>	<u>1,884,809</u>
Total Liabilities and Fund Balances	<u>\$ 1,856,958</u>	<u>\$ 173,186</u>	<u>\$ 2,030,144</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 85,994	\$ -	\$ 85,994
Special Assessments	-	21,619	21,619
Miscellaneous	4,160	-	4,160
Total Revenues	<u>90,154</u>	<u>21,619</u>	<u>111,773</u>
Expenditures:			
Debt service:			
Principal Retirement	5,642,877	38,845	5,681,722
Interest and Fiscal Charges	616,786	18,695	635,481
Bond Issuance Costs	161,890	-	161,890
Total Expenditures	<u>6,421,553</u>	<u>57,540</u>	<u>6,479,093</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,331,399)	(35,921)	(6,367,320)
Other Financing Sources (Uses):			
Issuance of Debt	4,300,000	-	4,300,000
Premium on Issued Debt	463,646	-	463,646
Transfers In	1,573,880	-	1,573,880
Total Other Financing Sources (Uses)	<u>6,337,526</u>	<u>-</u>	<u>6,337,526</u>
Net Change in Fund Balances	6,127	(35,921)	(29,794)
Fund Balance at Beginning of Year	1,850,831	63,772	1,914,603
Fund Balance at End of Year	<u>\$ 1,856,958</u>	<u>\$ 27,851</u>	<u>\$ 1,884,809</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 32,000,000	\$ 32,000,000	\$ 34,887,899	\$ 2,887,899
Property Taxes	7,606,525	7,606,525	7,552,056	(54,469)
Intergovernmental	5,538,700	5,538,700	5,646,843	108,143
Investment Earnings	552,600	552,600	694,959	142,359
Licenses and Permits	7,800	7,800	9,937	2,137
Fines and Forfeitures	156,500	156,500	138,445	(18,055)
Charges for Services	6,888,950	6,888,950	8,522,947	1,633,997
Miscellaneous	2,914,079	3,529,048	3,752,172	223,124
Total Revenues	55,665,154	56,280,123	61,205,258	4,925,135
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,692,863	1,699,863	1,428,054	271,809
Materials and Supplies	6,597	7,297	7,159	138
Contractual Services	335,429	315,777	308,584	7,193
Other Expenditures	1,500	1,500	1,500	-
Capital Outlay	151,862	163,814	162,196	1,618
Total 911 Emergency Dispatchers	2,188,251	2,188,251	1,907,493	280,758
Adult Probation:				
Personal Services	701,417	723,458	710,596	12,862
Other Expenditures	500	500	-	500
Total Adult Probation	701,917	723,958	710,596	13,362
Coroner:				
Personal Services	443,705	475,122	470,238	4,884
Contractual Services	144,465	146,235	144,846	1,389
Total Coroner:	588,170	621,357	615,084	6,273
Emergency Management:				
Personal Services	243,959	243,989	241,135	2,854
Materials and Supplies	3,988	4,988	4,883	105
Contractual Services	25,942	21,693	21,064	629
Other Expenditures	1,600	450	450	-
Capital Outlay	12,000	16,399	16,399	-
Total Emergency Management	287,489	287,519	283,931	3,588
Miscellaneous Transfer:				
Personal Services	287,782	287,782	285,006	2,776
Total Miscellaneous Transfer	287,782	287,782	285,006	2,776
Safety Officer:				
Personal Services	55,024	55,171	54,715	456
Materials and Supplies	2,500	2,500	2,019	481
Contractual Services	128,444	128,444	117,515	10,929
Other Expenditures	575	575	480	95
Capital Outlay	2,500	2,500	2,239	261
Total Safety Officer	189,043	189,190	176,968	12,222
Sheriff:				
Personal Services	16,990,000	16,995,031	16,700,056	294,975
Materials and Supplies	998,257	964,926	906,973	57,953
Contractual Services	1,194,095	1,486,267	1,380,541	105,726
Other Expenditures	43,507	45,507	42,739	2,768
Capital Outlay	374,099	329,099	317,248	11,851
Total Sheriff	19,599,958	19,820,830	19,347,557	473,273
Total Public Safety	23,842,610	24,118,887	23,326,635	792,252

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	385,543	385,543	385,543	-
Total Health and Welfare	385,543	385,543	385,543	-
Miscellaneous Transfer:				
Other Expenditures	67,746	67,746	67,746	-
Total Miscellaneous Transfer	67,746	67,746	67,746	-
Registration of Vital Statistics:				
Other Expenditures	2,100	2,100	1,900	200
Total Registration of Vital Statistics	2,100	2,100	1,900	200
Total Health	455,389	455,389	455,189	200
<u>Human Services:</u>				
General Transfer:				
Other Expenditures	800	800	-	800
Total General Transfer:	800	800	-	800
Indigent Fees:				
Contractual Services	1,393,500	1,509,254	1,474,507	34,747
Total Indigent Fees	1,393,500	1,509,254	1,474,507	34,747
Miscellaneous Transfer:				
Other Expenditures	96,000	96,000	92,000	4,000
Total Miscellaneous Transfer	96,000	96,000	92,000	4,000
Veterans Service Commission:				
Personal Services	573,218	598,718	560,400	38,318
Materials and Supplies	55,450	55,450	32,915	22,535
Contractual Services	1,228,818	1,183,318	1,108,568	74,750
Other Expenditures	183,048	203,048	173,170	29,878
Capital Outlay	20,000	20,000	15,344	4,656
Total Veterans Service Commission	2,060,534	2,060,534	1,890,397	170,137
Total Human Services	3,550,834	3,666,588	3,456,904	209,684
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	362,647	362,828	362,736	92
Total Agriculture Transfer	362,647	362,828	362,736	92
Miscellaneous Transfer:				
Other Expenditures	40,000	40,000	40,000	-
Total Miscellaneous Transfer	40,000	40,000	40,000	-
Total Conservation and Recreation	402,647	402,828	402,736	92
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	175,000	175,000	175,000	-
Total Community and Economic Development	175,000	175,000	175,000	-
<u>General Government:</u>				
Annexations:				
Other Expenditures	500	1,500	1,125	375
Total Annexations	500	1,500	1,125	375
Building Code:				
Personal Services	640,110	640,110	616,105	24,005
Materials and Supplies	54,219	61,419	56,975	4,444
Contractual Services	46,464	52,675	47,291	5,384
Other Expenditures	1,000	1,000	-	1,000
Capital Outlay	59,357	59,357	59,337	20
Total Building Code	801,150	814,561	779,708	34,853

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	462,875	466,520	463,140	3,380
Materials and Supplies	72,797	91,069	90,270	799
Contractual Services	7,481	4,209	4,109	100
Capital Outlay	13,619	13,619	13,606	13
Total Building Services	556,772	575,417	571,125	4,292
Bureau of Inspection:				
Contractual Services	131,784	136,945	115,407	21,538
Total Bureau of Inspection	131,784	136,945	115,407	21,538
Capital Improvements:				
Capital Outlay	7,657,308	10,354,808	8,743,693	1,611,115
Total Capital Improvements	7,657,308	10,354,808	8,743,693	1,611,115
Clerk of Courts:				
Personal Services	1,232,108	1,232,108	1,191,049	41,059
Materials and Supplies	22,219	24,219	21,268	2,951
Contractual Services	39,389	35,889	24,761	11,128
Other Expenditures	14,889	16,389	13,431	2,958
Total Clerk of Courts	1,308,605	1,308,605	1,250,509	58,096
Common Pleas Court:				
Personal Services	858,881	868,971	816,351	52,620
Materials and Supplies	22,063	23,063	18,693	4,370
Contractual Services	85,921	91,991	81,709	10,282
Other Expenditures	4,000	4,105	4,091	14
Capital Outlay	1,000	1,000	786	214
Total Common Pleas Court	971,865	989,130	921,630	67,500
County Treasurer:				
Personal Services	445,778	445,778	425,815	19,963
Materials and Supplies	10,148	10,148	8,871	1,277
Contractual Services	40,441	40,441	34,051	6,390
Other Expenditures	45,425	45,425	44,820	605
Total County Treasurer	541,792	541,792	513,557	28,235
County Auditor:				
Personal Services	616,902	612,902	581,636	31,266
Materials and Supplies	10,355	8,355	6,702	1,653
Contractual Services	34,631	86,631	78,890	7,741
Other Expenditures	1,883	3,883	1,916	1,967
Capital Outlay	43,681	43,681	38,402	5,279
Total County Auditor	707,452	755,452	707,546	47,906
County Board of Elections:				
Personal Services	670,613	698,138	672,416	25,722
Materials and Supplies	52,085	52,085	43,062	9,023
Contractual Services	523,526	498,526	460,514	38,012
Other Expenditures	2,350	2,350	1,923	427
Capital Outlay	237,203	237,203	224,767	12,436
Total County Board of Elections	1,485,777	1,488,302	1,402,682	85,620
County Commissioners:				
Personal Services	580,551	582,714	534,092	48,622
Contractual Services	3,564	3,479	1,812	1,667
Other Expenditures	10,000	10,085	10,084	1
Total County Commissioners	594,115	596,278	545,988	50,290

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	405,921	404,884	396,619	8,265
Materials and Supplies	5,084	5,194	4,286	908
Contractual Services	99,820	99,747	91,796	7,951
Other Expenditures	4,025	5,025	3,885	1,140
Capital Outlay	10,244	10,244	9,242	1,002
Total County Planning	525,094	525,094	505,828	19,266
County Prosecutor:				
Personal Services	2,187,365	2,187,365	2,118,574	68,791
Materials and Supplies	38,100	39,850	39,453	397
Contractual Services	62,852	62,102	62,102	-
Other Expenditures	7,500	6,500	6,341	159
Total County Prosecutor	2,295,817	2,295,817	2,226,470	69,347
County Recorder:				
Personal Services	368,921	368,921	359,208	9,713
Materials and Supplies	500	500	128	372
Contractual Services	2,693	2,693	2,425	268
Other Expenditures	2,700	2,700	2,520	180
Total County Recorder	374,814	374,814	364,281	10,533
Court of Appeals:				
Other Expenditures	25,000	33,885	33,885	-
Total Court of Appeals	25,000	33,885	33,885	-
Domestic Court:				
Personal Services	1,569,672	1,569,672	1,530,766	38,906
Materials and Supplies	18,212	19,832	17,764	2,068
Contractual Services	25,279	24,329	12,122	12,207
Other Expenditures	6,000	5,330	4,496	834
Total Domestic Court	1,619,163	1,619,163	1,565,148	54,015
Employee Recreation:				
Other Expenditures	1,754	1,754	-	1,754
Total Employee Recreation	1,754	1,754	-	1,754
Human Resources:				
Personal Services	298,791	302,791	277,637	25,154
Materials and Supplies	1,000	2,000	1,554	446
Contractual Services	41,220	36,220	7,869	28,351
Other Expenditures	6,297	6,297	4,028	2,269
Capital Outlay	5,410	5,410	5,410	-
Total Human Resources	352,718	352,718	296,498	56,220
Humane Officer:				
Personal Services	31,284	393	-	393
Other Expenditures	52,741	83,632	70,914	12,718
Total Humane Officer	84,025	84,025	70,914	13,111
Information Systems:				
Personal Services	740,182	743,382	627,788	115,594
Materials and Supplies	9,456	9,456	8,421	1,035
Contractual Services	601,759	482,759	478,550	4,209
Other Expenditures	200	200	141	59
Capital Outlay	575,010	264,010	263,339	671
Total Information Systems	1,926,607	1,499,807	1,378,239	121,568

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	332,800	637,178	624,652	12,526
Contractual Services	16,785	16,785	12,785	4,000
Total Insurance/Pension/Taxes	349,585	653,963	637,437	16,526
Juvenile Court:				
Personal Services	2,619,112	2,614,112	2,563,682	50,430
Materials and Supplies	20,236	20,236	15,099	5,137
Contractual Services	1,433,157	1,431,076	1,310,939	120,137
Other Expenditures	36,520	36,520	34,013	2,507
Capital Outlay	53,800	64,101	62,254	1,847
Total Juvenile Court	4,162,825	4,166,045	3,985,987	180,058
Maintenance & Operations:				
Personal Services	424,148	424,148	400,191	23,957
Materials and Supplies	234,309	194,309	153,735	40,574
Contractual Services	1,220,286	1,245,286	1,116,511	128,775
Other Expenditures	241,250	241,250	182,357	58,893
Capital Outlay	20,000	20,000	12,500	7,500
Total Maintenance & Operations	2,139,993	2,124,993	1,865,294	259,699
Miscellaneous Transfer:				
Personal Services	32,125	32,125	32,125	-
Contractual Services	12,669	12,669	12,669	-
Other Expenditures	427,500	788,208	778,942	9,266
Total Miscellaneous Transfer	472,294	833,002	823,736	9,266
Municipal Court:				
Personal Services	201,674	201,674	196,400	5,274
Contractual Services	53,000	53,000	47,293	5,707
Total Municipal Court	254,674	254,674	243,693	10,981
Probate Court:				
Personal Services	355,461	360,461	353,086	7,375
Materials and Supplies	7,135	7,135	6,415	720
Contractual Services	11,771	11,771	7,957	3,814
Other Expenditures	35,717	35,717	27,797	7,920
Total Probate Court	410,084	415,084	395,255	19,829
Records Center:				
Personal Services	193,054	193,299	191,419	1,880
Materials and Supplies	6,000	6,000	4,239	1,761
Contractual Services	50,254	56,895	44,549	12,346
Other Expenditures	250	250	161	89
Capital Outlay	1,500	1,500	980	520
Total Records Center	251,058	257,944	241,348	16,596
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	1,000	1,000	500	500
Total Road Vacation	1,000	1,000	500	500
Unanticipated Emergency:				
Other Expenditures	10,000	10,000	6,028	3,972
Total Unanticipated Emergency	10,000	10,000	6,028	3,972

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	69,139	(69,139)
Total Unclaimed Money	-	-	69,139	(69,139)
Total General Government	30,033,625	33,086,572	30,282,650	2,803,922
Principal Retirement:				
Principal Retirement	50,000	50,000	50,000	-
Issuance Costs	-	-	-	-
Total Principal Retirement	50,000	50,000	50,000	-
Total Expenditures	58,510,105	61,955,264	58,149,114	3,806,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,844,951)	(5,675,141)	3,056,144	8,731,285
Other Financing Sources (Uses):				
Issuance of Debt	6,939,220	6,939,220	6,749,220	(190,000)
Advances In	-	25,531	45,121	19,590
Transfers In	205,225	205,225	57,854	(147,371)
Transfers Out	(7,314,386)	(8,419,386)	(8,110,418)	308,968
Total Other Financing Sources (Uses)	(169,941)	(1,249,410)	(1,258,223)	(8,813)
Net Change in Fund Balances	(3,014,892)	(6,924,551)	1,797,921	8,722,472
Fund Balance, Beginning of Year	15,915,522	15,915,522	15,915,522	-
Prior Year Encumbrances Appropriated	1,775,712	1,775,712	1,775,712	-
Fund Balance, End of Year	<u>\$ 14,676,342</u>	<u>\$ 10,766,683</u>	<u>\$ 19,489,155</u>	<u>\$ 8,722,472</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,499,744	\$ 10,689,943	\$ 9,981,846	\$ (708,097)
Miscellaneous	20,500	20,500	262,825	242,325
Total Revenues	10,520,244	10,710,443	10,244,671	(465,772)
Expenditures:				
Human Services:				
Personal Services	9,883,199	9,986,427	9,500,626	485,801
Materials and Supplies	119,231	124,231	118,526	5,705
Contractual Services	516,263	570,221	545,981	24,240
Other Expenditures	1,676,045	1,508,859	1,002,706	506,153
Capital Outlay	85,136	90,136	84,538	5,598
Total Expenditures	12,279,874	12,279,874	11,252,377	1,027,497
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,759,630)	(1,569,431)	(1,007,706)	561,725
Other Financing Sources (Uses):				
Transfers In	584,630	584,630	431,522	(153,108)
Transfers Out	(350,000)	(690,199)	-	690,199
Total Other Financing Sources (Uses)	234,630	(105,569)	431,522	537,091
Net Change in Fund Balances	(1,525,000)	(1,675,000)	(576,184)	1,098,816
Fund Balance, Beginning of Year	2,153,549	2,153,549	2,153,549	-
Prior Year Encumbrances Appropriated	366,045	366,045	366,045	-
Fund Balance, End of Year	\$ 994,594	\$ 844,594	\$ 1,943,410	\$ 1,098,816

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 9,107,042	\$ 9,107,042	\$ 9,105,667	\$ (1,375)
Intergovernmental	3,430,391	3,430,391	3,743,733	313,342
Miscellaneous	607,393	607,393	1,100,859	493,466
Total Revenues	<u>13,144,826</u>	<u>13,144,826</u>	<u>13,950,259</u>	<u>805,433</u>
Expenditures:				
Human Services:				
Personal Services	5,420,649	5,455,649	5,206,450	249,199
Materials and Supplies	81,708	83,208	65,951	17,257
Contractual Services	7,104,739	7,468,239	6,744,045	724,194
Other Expenditures	414,363	414,363	292,827	121,536
Capital Outlay	116,762	142,668	109,223	33,445
Total Expenditures	<u>13,138,221</u>	<u>13,564,127</u>	<u>12,418,496</u>	<u>1,145,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,605	(419,301)	1,531,763	1,951,064
Other Financing Sources (Uses):				
Transfers Out	(80,906)	(80,906)	(80,906)	-
Total Other Financing Sources (Uses)	<u>(80,906)</u>	<u>(80,906)</u>	<u>(80,906)</u>	<u>-</u>
Net Change in Fund Balances	(74,301)	(500,207)	1,450,857	1,951,064
Fund Balance, Beginning of Year	6,087,195	6,087,195	6,087,195	-
Prior Year Encumbrances Appropriated	486,427	486,427	486,427	-
Fund Balance, End of Year	<u>\$ 6,499,321</u>	<u>\$ 6,073,415</u>	<u>\$ 8,024,479</u>	<u>\$ 1,951,064</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,648,548	\$ 3,702,456	\$ 3,702,456	\$ -
Intergovernmental	5,419,020	5,419,020	5,832,994	413,974
Miscellaneous	-	-	165,895	165,895
Total Revenues	9,067,568	9,121,476	9,701,345	579,869
Expenditures:				
Human Services:				
Materials and Supplies	50	50	-	50
Contractual Services	9,394,929	10,265,058	10,170,490	94,568
Other Expenditures	2,296,040	2,357,912	2,346,645	11,267
Total Expenditures	11,691,019	12,623,020	12,517,135	105,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,623,451)	(3,501,544)	(2,815,790)	685,754
Other Financing Sources (Uses):				
Transfers In	1,916,465	2,666,465	2,775,000	108,535
Transfers Out	110,971	-	-	-
Total Other Financing Sources (Uses)	2,027,436	2,666,465	2,775,000	108,535
Net Change in Fund Balances	(596,015)	(835,079)	(40,790)	794,289
Fund Balance, Beginning of Year	815,935	815,935	815,935	-
Prior Year Encumbrances Appropriated	105,015	105,015	105,015	-
Fund Balance, End of Year	\$ 324,935	\$ 85,871	\$ 880,160	\$ 794,289

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,047,645	\$ 4,047,645	\$ 3,929,743	\$ (117,902)
Intergovernmental	538,361	538,361	538,361	-
Total Revenues	<u>4,586,006</u>	<u>4,586,006</u>	<u>4,468,104</u>	<u>(117,902)</u>
Expenditures:				
Human Services:				
Contractual Services	<u>4,595,100</u>	<u>4,595,100</u>	<u>4,591,183</u>	<u>3,917</u>
Total Expenditures	<u>4,595,100</u>	<u>4,595,100</u>	<u>4,591,183</u>	<u>3,917</u>
Net Change in Fund Balances	(9,094)	(9,094)	(123,079)	(113,985)
Fund Balance, Beginning of Year	970,352	970,352	970,352	-
Fund Balance, End of Year	<u>\$ 961,258</u>	<u>\$ 961,258</u>	<u>\$ 847,273</u>	<u>\$ (113,985)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 11,250	\$ 11,250
Special Assessments	40,155	40,155	-
Miscellaneous	50,000	63,000	13,000
Total Revenues	<u>90,155</u>	<u>114,405</u>	<u>24,250</u>
Expenditures:			
Public Works:			
Capital Outlay	5,290,685	4,850,782	439,903
Total Expenditures	<u>5,290,685</u>	<u>4,850,782</u>	<u>439,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,200,530)	(4,736,377)	464,153
Other Financing Sources (Uses):			
Issuance of Debt	1,560,780	1,560,780	-
Transfers In	3,689,220	2,930,000	(759,220)
Transfers Out	(57,853)	(57,853)	-
Total Other Financing Sources (Uses)	<u>5,192,147</u>	<u>4,432,927</u>	<u>(759,220)</u>
Net Change in Fund Balances	(8,383)	(303,450)	(295,067)
Fund Balance, Beginning of Year	435,640	435,640	-
Prior Year Encumbrances Appropriated	1,055,659	1,055,659	-
Fund Balance, End of Year	<u>\$ 1,482,916</u>	<u>\$ 1,187,849</u>	<u>\$ (295,067)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 480,000	\$ 489,707	\$ 9,707
Fines and Forfeitures	46,800	50,304	3,504
Charges for Services	55,500	50,989	(4,511)
Miscellaneous	3,500	15,909	12,409
Total Revenues	<u>585,800</u>	<u>606,909</u>	<u>21,109</u>
Expenditures:			
Health:			
Personal Services	487,987	474,390	13,597
Materials and Supplies	42,265	36,600	5,665
Contractual Services	159,342	121,427	37,915
Other Expenditures	5,525	4,770	755
Capital Outlay	17,940	14,703	3,237
Total Expenditures	<u>713,059</u>	<u>651,890</u>	<u>61,169</u>
Net Change in Fund Balances	(127,259)	(44,981)	82,278
Fund Balance, Beginning of Year	390,499	390,499	-
Prior Year Encumbrances Appropriated	26,521	26,521	-
Fund Balance, End of Year	<u>\$ 289,761</u>	<u>\$ 372,039</u>	<u>\$ 82,278</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,939,000	\$ 1,908,738	\$ (30,262)
Total Revenues	<u>1,939,000</u>	<u>1,908,738</u>	<u>(30,262)</u>
Expenditures:			
General Government:			
Personal Services	1,465,889	1,426,243	39,646
Materials and Supplies	7,121	3,599	3,522
Contractual Services	1,045,496	806,109	239,387
Other Expenditures	13,625	5,317	8,308
Capital Outlay	55,000	46,535	8,465
Total Expenditures	<u>2,587,131</u>	<u>2,287,803</u>	<u>299,328</u>
Net Change in Fund Balances	(648,131)	(379,065)	269,066
Fund Balance, Beginning of Year	866,688	866,688	-
Prior Year Encumbrances Appropriated	249,265	249,265	-
Fund Balance, End of Year	<u>\$ 467,822</u>	<u>\$ 736,888</u>	<u>\$ 269,066</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 9,568,747	\$ 9,101,493	\$ (467,254)
Fines and Forfeitures	210,000	158,143	(51,857)
Miscellaneous	200,000	397,992	197,992
Total Revenues	<u>9,978,747</u>	<u>9,657,628</u>	<u>(321,119)</u>
Expenditures:			
Public Works:			
Personal Services	4,040,040	3,938,430	101,610
Materials and Supplies	1,684,464	1,459,583	224,881
Contractual Services	1,992,986	1,626,797	366,189
Other Expenditures	5,770	5,756	14
Capital Outlay	2,883,839	2,573,000	310,839
Debt service:			
Principal Retirement	68,644	68,644	-
Interest and Fiscal Charges	30,111	9,251	20,860
Total Expenditures	<u>10,705,854</u>	<u>9,681,461</u>	<u>1,024,393</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(727,107)	(23,833)	703,274
Other Financing Sources (Uses):			
Transfers In	350,000	-	(350,000)
Transfers Out	(19,078)	(19,078)	-
Total Other Financing Sources (Uses)	<u>330,922</u>	<u>(19,078)</u>	<u>(350,000)</u>
Net Change in Fund Balances	(396,185)	(42,911)	353,274
Fund Balance, Beginning of Year	1,422,786	1,422,786	-
Prior Year Encumbrances Appropriated	249,977	249,977	-
Fund Balance, End of Year	<u>\$ 1,276,578</u>	<u>\$ 1,629,852</u>	<u>\$ 353,274</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 528,033	\$ 555,013	\$ 26,980
Charges for Services	65,000	62,751	(2,249)
Total Revenues	<u>593,033</u>	<u>617,764</u>	<u>24,731</u>
Expenditures:			
Public Safety:			
Personal Services	459,067	416,226	42,841
Materials and Supplies	56,125	39,292	16,833
Contractual Services	162,871	115,890	46,981
Other Expenditures	24,333	20,981	3,352
Capital Outlay	79,165	71,801	7,364
Total Expenditures	<u>781,561</u>	<u>664,190</u>	<u>117,371</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(188,528)	(46,426)	142,102
Other Financing Sources (Uses):			
Advances Out	(19,590)	(19,590)	-
Total Other Financing Sources (Uses)	<u>(19,590)</u>	<u>(19,590)</u>	<u>-</u>
Net Change in Fund Balances	(208,118)	(66,016)	142,102
Fund Balance, Beginning of Year	234,854	234,854	-
Prior Year Encumbrances Appropriated	44,456	44,456	-
Fund Balance, End of Year	<u>\$ 71,192</u>	<u>\$ 213,294</u>	<u>\$ 142,102</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 575,180	\$ 413,578	\$ (161,602)
Investment Earnings	-	2,997	2,997
Charges for Services	180,000	191,485	11,485
Miscellaneous	-	27,713	27,713
Total Revenues	<u>755,180</u>	<u>635,773</u>	<u>(119,407)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	332,420	329,315	3,105
Materials and Supplies	2,200	1,181	1,019
Contractual Services	1,076,746	918,884	157,862
Other Expenditures	2,392	1,331	1,061
Capital Outlay	10,055	5,958	4,097
Debt service:			
Interest and Fiscal Charges	30,000	30,000	-
Total Expenditures	<u>1,453,813</u>	<u>1,286,669</u>	<u>167,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(698,633)	(650,896)	47,737
Other Financing Sources (Uses):			
Transfers In	150,000	150,000	-
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net Change in Fund Balances	(548,633)	(500,896)	47,737
Fund Balance, Beginning of Year	867,316	867,316	-
Prior Year Encumbrances Appropriated	227,372	227,372	-
Fund Balance, End of Year	<u>\$ 546,055</u>	<u>\$ 593,792</u>	<u>\$ 47,737</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 540,014	\$ 551,087	\$ 11,073
Miscellaneous	15,000	-	(15,000)
Total Revenues	<u>555,014</u>	<u>551,087</u>	<u>(3,927)</u>
Expenditures:			
Public Works:			
Personal Services	210,519	207,096	3,423
Materials and Supplies	14,178	9,016	5,162
Contractual Services	307,787	275,314	32,473
Other Expenditures	144,770	86,867	57,903
Capital Outlay	31,434	31,307	127
Total Expenditures	<u>708,688</u>	<u>609,600</u>	<u>99,088</u>
Net Change in Fund Balances	(153,674)	(58,513)	95,161
Fund Balance, Beginning of Year	135,553	135,553	-
Prior Year Encumbrances Appropriated	72,029	72,029	-
Fund Balance, End of Year	<u>\$ 53,908</u>	<u>\$ 149,069</u>	<u>\$ 95,161</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,941,699	\$ 2,187,578	\$ (754,121)
Charges for Services	600,442	621,740	21,298
Total Revenues	<u>3,542,141</u>	<u>2,809,318</u>	<u>(732,823)</u>
Expenditures:			
Human Services:			
Personal Services	2,780,283	2,578,846	201,437
Materials and Supplies	21,555	12,738	8,817
Contractual Services	493,340	463,903	29,437
Other Expenditures	47,121	38,959	8,162
Capital Outlay	10,000	1,373	8,627
Total Expenditures	<u>3,352,299</u>	<u>3,095,819</u>	<u>256,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	189,842	(286,501)	(476,343)
Other Financing Sources (Uses):			
Transfers In	350,000	350,000	-
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	539,842	63,499	(476,343)
Fund Balance, Beginning of Year	657,065	657,065	-
Prior Year Encumbrances Appropriated	5,134	5,134	-
Fund Balance, End of Year	<u>\$ 1,202,041</u>	<u>\$ 725,698</u>	<u>\$ (476,343)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 21,000	\$ 18,196	\$ (2,804)
Total Revenues	<u>21,000</u>	<u>18,196</u>	<u>(2,804)</u>
Expenditures:			
General Government:			
Other Expenditures	23,455	22,455	1,000
Total Expenditures	<u>23,455</u>	<u>22,455</u>	<u>1,000</u>
Net Change in Fund Balances	(2,455)	(4,259)	(1,804)
Fund Balance, Beginning of Year	19,235	19,235	-
Prior Year Encumbrances Appropriated	2,455	2,455	-
Fund Balance, End of Year	<u>\$ 19,235</u>	<u>\$ 17,431</u>	<u>\$ (1,804)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 100,400	\$ 165,427	\$ 65,027
Total Revenues	<u>100,400</u>	<u>165,427</u>	<u>65,027</u>
Expenditures:			
General Government:			
Contractual Services	114,673	52,302	62,371
Total Expenditures	<u>114,673</u>	<u>52,302</u>	<u>62,371</u>
Net Change in Fund Balances	(14,273)	113,125	127,398
Fund Balance, Beginning of Year	300,843	300,843	-
Prior Year Encumbrances Appropriated	673	673	-
Fund Balance, End of Year	<u>\$ 287,243</u>	<u>\$ 414,641</u>	<u>\$ 127,398</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 29,300	\$ 34,437	\$ 5,137
Total Revenues	<u>29,300</u>	<u>34,437</u>	<u>5,137</u>
Expenditures:			
General Government:			
Contractual Services	82,500	19,433	63,067
Total Expenditures	<u>82,500</u>	<u>19,433</u>	<u>63,067</u>
Net Change in Fund Balances	(53,200)	15,004	68,204
Fund Balance, Beginning of Year	75,320	75,320	-
Prior Year Encumbrances Appropriated	3,500	3,500	-
Fund Balance, End of Year	<u>\$ 25,620</u>	<u>\$ 93,824</u>	<u>\$ 68,204</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,471,500	\$ 1,433,368	\$ (38,132)
Total Revenues	<u>1,471,500</u>	<u>1,433,368</u>	<u>(38,132)</u>
Expenditures:			
General Government:			
Personal Services	801,535	792,853	8,682
Materials and Supplies	17,000	14,540	2,460
Contractual Services	75,145	71,190	3,955
Other Expenditures	2,013,323	2,009,546	3,777
Capital Outlay	9,331	-	9,331
Total Expenditures	<u>2,916,334</u>	<u>2,888,129</u>	<u>28,205</u>
Net Change in Fund Balances	(1,444,834)	(1,454,761)	(9,927)
Fund Balance, Beginning of Year	3,364,999	3,364,999	-
Prior Year Encumbrances Appropriated	3,323	3,323	-
Fund Balance, End of Year	<u>\$ 1,923,488</u>	<u>\$ 1,913,561</u>	<u>\$ (9,927)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 100,000	\$ 113,608	\$ 13,608
Total Revenues	<u>100,000</u>	<u>113,608</u>	<u>13,608</u>
Expenditures:			
General Government:			
Contractual Services	250,000	96,616	153,384
Total Expenditures	<u>250,000</u>	<u>96,616</u>	<u>153,384</u>
Net Change in Fund Balances	(150,000)	16,992	166,992
Fund Balance, Beginning of Year	546,363	546,363	-
Fund Balance, End of Year	<u>\$ 396,363</u>	<u>\$ 563,355</u>	<u>\$ 166,992</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 124,000	\$ 151,302	\$ 27,302
Total Revenues	<u>124,000</u>	<u>151,302</u>	<u>27,302</u>
Expenditures:			
Public Safety:			
Personal Services	63,514	63,512	2
Contractual Services	156,026	104,607	51,419
Total Expenditures	<u>219,540</u>	<u>168,119</u>	<u>51,421</u>
Net Change in Fund Balances	(95,540)	(16,817)	78,723
Fund Balance, Beginning of Year	102,668	102,668	-
Prior Year Encumbrances Appropriated	8,026	8,026	-
Fund Balance, End of Year	<u>\$ 15,154</u>	<u>\$ 93,877</u>	<u>\$ 78,723</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 361,703	\$ 341,060	\$ (20,643)
Charges for Services	325,204	226,629	(98,575)
Total Revenues	<u>686,907</u>	<u>567,689</u>	<u>(119,218)</u>
Expenditures:			
Public Safety:			
Personal Services	333,715	318,468	15,247
Contractual Services	192,544	180,052	12,492
Other Expenditures	21,690	21,307	383
Total Expenditures	<u>547,949</u>	<u>519,827</u>	<u>28,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	138,958	47,862	(91,096)
Other Financing Sources (Uses):			
Advances Out	-	(25,531)	(25,531)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(25,531)</u>	<u>(25,531)</u>
Net Change in Fund Balances	138,958	22,331	(116,627)
Fund Balance, Beginning of Year	187,454	187,454	-
Fund Balance, End of Year	<u>\$ 326,412</u>	<u>\$ 209,785</u>	<u>\$ (116,627)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Contractual Services	646	-	646
Total Expenditures	646	-	646
Net Change in Fund Balances	(646)	-	646
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	\$ -	\$ 646	\$ 646

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 700	\$ 607	\$ (93)
Total Revenues	<u>700</u>	<u>607</u>	<u>(93)</u>
Expenditures:			
Public Safety:			
Contractual Services	12,000	-	12,000
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net Change in Fund Balances	(11,300)	607	11,907
Fund Balance, Beginning of Year	12,304	12,304	-
Fund Balance, End of Year	<u>\$ 1,004</u>	<u>\$ 12,911</u>	<u>\$ 11,907</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 360	\$ 360
Total Revenues	<u>-</u>	<u>360</u>	<u>360</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	360	360
Fund Balance, Beginning of Year	3,140	3,140	-
Fund Balance, End of Year	<u>\$ 3,140</u>	<u>\$ 3,500</u>	<u>\$ 360</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ 88,410	\$ 99,995	\$ 11,585
Total Revenues	<u>88,410</u>	<u>99,995</u>	<u>11,585</u>
Expenditures:			
Public Safety:			
Other Expenditures	162,728	111,706	51,022
Total Expenditures	<u>162,728</u>	<u>111,706</u>	<u>51,022</u>
Net Change in Fund Balances	(74,318)	(11,711)	62,607
Fund Balance, Beginning of Year	64,014	64,014	-
Prior Year Encumbrances Appropriated	14,844	14,844	-
Fund Balance, End of Year	<u>\$ 4,540</u>	<u>\$ 67,147</u>	<u>\$ 62,607</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	\$ 42,155	\$ 42,155	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

SOUTHWEST LICKING WATERSHED FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	23	23	-
Fund Balance, End of Year	\$ 23	\$ 23	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ 60,329	\$ 60,329	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 1,020	\$ 120
Total Revenues	<u>900</u>	<u>1,020</u>	<u>120</u>
Expenditures:			
General Government:			
Contractual Services	6,500	-	6,500
Total Expenditures	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Net Change in Fund Balances	(5,600)	1,020	6,620
Fund Balance, Beginning of Year	6,791	6,791	-
Fund Balance, End of Year	<u>\$ 1,191</u>	<u>\$ 7,811</u>	<u>\$ 6,620</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ 16,805	\$ 16,805	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 35,000	\$ 35,233	\$ 233
Total Revenues	<u>35,000</u>	<u>35,233</u>	<u>233</u>
Expenditures:			
Human Services:			
Contractual Services	45,000	39,400	5,600
Total Expenditures	<u>45,000</u>	<u>39,400</u>	<u>5,600</u>
Net Change in Fund Balances	(10,000)	(4,167)	5,833
Fund Balance, Beginning of Year	23,289	23,289	-
Fund Balance, End of Year	<u>\$ 13,289</u>	<u>\$ 19,122</u>	<u>\$ 5,833</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 67,225	\$ (16,775)
Total Revenues	<u>84,000</u>	<u>67,225</u>	<u>(16,775)</u>
Expenditures:			
General Government:			
Other Expenditures	373,611	112,346	261,265
Total Expenditures	<u>373,611</u>	<u>112,346</u>	<u>261,265</u>
Net Change in Fund Balances	(289,611)	(45,121)	244,490
Fund Balance, Beginning of Year	306,329	306,329	-
Prior Year Encumbrances Appropriated	71,702	71,702	-
Fund Balance, End of Year	<u>\$ 88,420</u>	<u>\$ 332,910</u>	<u>\$ 244,490</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 147	\$ 147
Total Revenues	<u>-</u>	<u>147</u>	<u>147</u>
Expenditures:			
General Government:			
Contractual Services	21,533	438	21,095
Total Expenditures	<u>21,533</u>	<u>438</u>	<u>21,095</u>
Net Change in Fund Balances	(21,533)	(291)	21,242
Fund Balance, Beginning of Year	21,533	21,533	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 21,242</u>	<u>\$ 21,242</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 149,536	\$ 9,536
Total Revenues	<u>140,000</u>	<u>149,536</u>	<u>9,536</u>
Expenditures:			
General Government:			
Materials and Supplies	260,266	219,838	40,428
Other Expenditures	30,629	30,629	-
Total Expenditures	<u>290,895</u>	<u>250,467</u>	<u>40,428</u>
Net Change in Fund Balances	(150,895)	(100,931)	49,964
Fund Balance, Beginning of Year	126,896	126,896	-
Prior Year Encumbrances Appropriated	72,895	72,895	-
Fund Balance, End of Year	<u>\$ 48,896</u>	<u>\$ 98,860</u>	<u>\$ 49,964</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 525,000	\$ 490,626	\$ (34,374)
Miscellaneous	-	1,501	1,501
Total Revenues	525,000	492,127	(32,873)
Expenditures:			
General Government:			
Personal Services	423,914	295,399	128,515
Materials and Supplies	2,000	1,289	711
Contractual Services	100,364	68,446	31,918
Other Expenditures	816	469	347
Capital Outlay	3,255	3,092	163
Total Expenditures	530,349	368,695	161,654
 Net Change in Fund Balances	 (5,349)	 123,432	 128,781
 Fund Balance, Beginning of Year	 659,843	 659,843	 -
Prior Year Encumbrances Appropriated	4,759	4,759	-
Fund Balance, End of Year	\$ 659,253	\$ 788,034	\$ 128,781

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 30,852	\$ 30,985	\$ 133
Fines and Forfeitures	50,000	57,051	7,051
Total Revenues	<u>80,852</u>	<u>88,036</u>	<u>7,184</u>
Expenditures:			
Public Safety:			
Contractual Services	101,116	49,838	51,278
Capital Outlay	55,852	20,520	35,332
Total Expenditures	<u>156,968</u>	<u>70,358</u>	<u>86,610</u>
Net Change in Fund Balances	(76,116)	17,678	93,794
Fund Balance, Beginning of Year	206,982	206,982	-
Fund Balance, End of Year	<u>\$ 130,866</u>	<u>\$ 224,660</u>	<u>\$ 93,794</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Community and Economic Development:			
Contractual Services	51,407	-	51,407
Total Expenditures	51,407	-	51,407
Net Change in Fund Balances	(51,407)	-	51,407
Fund Balance, Beginning of Year	51,407	51,407	-
Fund Balance, End of Year	\$ -	\$ 51,407	\$ 51,407

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 266,687	\$ 333,249	\$ 66,562
Total Revenues	<u>266,687</u>	<u>333,249</u>	<u>66,562</u>
Expenditures:			
Public Safety:			
Capital Outlay	311,138	237,452	73,686
Total Expenditures	<u>311,138</u>	<u>237,452</u>	<u>73,686</u>
Net Change in Fund Balances	(44,451)	95,797	140,248
Fund Balance, Beginning of Year	446,144	446,144	-
Prior Year Encumbrances Appropriated	44,451	44,451	-
Fund Balance, End of Year	<u>\$ 446,144</u>	<u>\$ 586,392</u>	<u>\$ 140,248</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 479,037	\$ 504,674	\$ 25,637
Total Revenues	<u>479,037</u>	<u>504,674</u>	<u>25,637</u>
Expenditures:			
Public Safety:			
Personal Services	352,143	345,136	7,007
Materials and Supplies	1,300	-	1,300
Contractual Services	329,546	153,904	175,642
Other Expenditures	72,142	20,406	51,736
Total Expenditures	<u>755,131</u>	<u>519,446</u>	<u>235,685</u>
Net Change in Fund Balances	(276,094)	(14,772)	261,322
Fund Balance, Beginning of Year	646,436	646,436	-
Prior Year Encumbrances Appropriated	54,046	54,046	-
Fund Balance, End of Year	<u>\$ 424,388</u>	<u>\$ 685,710</u>	<u>\$ 261,322</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,958,137	\$ 1,958,137	\$ -
Charges for Services	2,601,962	1,955,100	(646,862)
Total Revenues	<u>4,560,099</u>	<u>3,913,237</u>	<u>(646,862)</u>
Expenditures:			
General Government:			
Personal Services	619,439	592,190	27,249
Materials and Supplies	4,000	486	3,514
Contractual Services	3,465,525	3,384,192	81,333
Other Expenditures	4,000	-	4,000
Capital Outlay	99,296	97,594	1,702
Total Expenditures	<u>4,192,260</u>	<u>4,074,462</u>	<u>117,798</u>
Net Change in Fund Balances	367,839	(161,225)	(529,064)
Fund Balance, Beginning of Year	259,936	259,936	-
Prior Year Encumbrances Appropriated	105,288	105,288	-
Fund Balance, End of Year	<u>\$ 733,063</u>	<u>\$ 203,999</u>	<u>\$ (529,064)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 41,100	\$ 143,375	\$ 102,275
Total Revenues	<u>41,100</u>	<u>143,375</u>	<u>102,275</u>
Expenditures:			
Public Works:			
Contractual Services	654,636	96,115	558,521
Total Expenditures	<u>654,636</u>	<u>96,115</u>	<u>558,521</u>
Net Change in Fund Balances	(613,536)	47,260	660,796
Fund Balance, Beginning of Year	642,640	642,640	-
Prior Year Encumbrances Appropriated	951	951	-
Fund Balance, End of Year	<u>\$ 30,055</u>	<u>\$ 690,851</u>	<u>\$ 660,796</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 90,834	\$ 90,834	\$ -
Total Revenues	<u>90,834</u>	<u>90,834</u>	<u>-</u>
Expenditures:			
Public Safety:			
Capital Outlay	229,299	128,900	100,399
Total Expenditures	<u>229,299</u>	<u>128,900</u>	<u>100,399</u>
Net Change in Fund Balances	(138,465)	(38,066)	100,399
Fund Balance, Beginning of Year	181,313	181,313	-
Prior Year Encumbrances Appropriated	47,631	47,631	-
Fund Balance, End of Year	<u>\$ 90,479</u>	<u>\$ 190,878</u>	<u>\$ 100,399</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 89,750	\$ 113,795	\$ 24,045
Total Revenues	<u>89,750</u>	<u>113,795</u>	<u>24,045</u>
Expenditures:			
General Government:			
Personal Services	30,776	22,218	8,558
Materials and Supplies	75,424	73,000	2,424
Contractual Services	5,940	5,940	-
Other Expenditures	2,571	1,832	739
Total Expenditures	<u>114,711</u>	<u>102,990</u>	<u>11,721</u>
Net Change in Fund Balances	(24,961)	10,805	35,766
Fund Balance, Beginning of Year	38,691	38,691	-
Prior Year Encumbrances Appropriated	2,595	2,595	-
Fund Balance, End of Year	<u>\$ 16,325</u>	<u>\$ 52,091</u>	<u>\$ 35,766</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 22,175	\$ 22,175
Total Revenues	<u>-</u>	<u>22,175</u>	<u>22,175</u>
Expenditures:			
General Government:			
Contractual Services	25,000	13,961	11,039
Total Expenditures	<u>25,000</u>	<u>13,961</u>	<u>11,039</u>
Net Change in Fund Balances	(25,000)	8,214	33,214
Fund Balance, Beginning of Year	111,826	111,826	-
Fund Balance, End of Year	<u>\$ 86,826</u>	<u>\$ 120,040</u>	<u>\$ 33,214</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	35	35	-
Fund Balance, End of Year	<u>\$ 35</u>	<u>\$ 35</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 83,921	\$ 85,994	\$ 2,073
Miscellaneous	4,160	4,160	-
Total Revenues	88,081	90,154	2,073
Expenditures:			
Debt service:			
Principal Retirement	5,642,877	5,642,877	-
Interest and Fiscal Charges	1,015,154	778,676	236,478
Total Expenditures	6,658,031	6,421,553	236,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,569,950)	(6,331,399)	238,551
Other Financing Sources (Uses):			
Issuance of Debt	4,200,000	4,300,000	100,000
Premium on Issuance	303,829	463,646	159,817
Transfers In	278,853	1,573,880	1,295,027
Total Other Financing Sources (Uses)	4,782,682	6,337,526	1,554,844
Net Change in Fund Balances	(1,787,268)	6,127	1,793,395
Fund Balance, Beginning of Year	1,850,831	1,850,831	-
Fund Balance, End of Year	\$ 63,563	\$ 1,856,958	\$ 1,793,395

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 35,000	\$ 21,619	\$ (13,381)
Total Revenues	<u>35,000</u>	<u>21,619</u>	<u>(13,381)</u>
Expenditures:			
Debt service:			
Principal Retirement	38,845	38,845	-
Interest and Fiscal Charges	<u>21,155</u>	<u>18,695</u>	<u>2,460</u>
Total Expenditures	<u>60,000</u>	<u>57,540</u>	<u>2,460</u>
Net Change in Fund Balances	(25,000)	(35,921)	(10,921)
Fund Balance, Beginning of Year	63,772	63,772	-
Fund Balance, End of Year	<u>\$ 38,772</u>	<u>\$ 27,851</u>	<u>\$ (10,921)</u>

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS**

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Board of Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Community Mental Health Fund

To account for monies received from Licking and Knox County levies and for the proceeds of state and federal grants received in the name of the Community Mental Health District.

Soil and Water Conservation Fund

To account for revenues and expenses of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for revenues and expenses of the Solid Waste Disposal District.

Licking Parks District Fund

To account for revenues and expenses of the Licking Parks District.

Metropolitan Planning Organization Fund

To account for revenues and expenses of the Licking County Metro Planning Organization.

Property Tax Fund

To account for various tax and tax-related revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Tax Fund

To account for various revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Local Government Fund

To account for local government fund revenues collected on behalf of the County and other political subdivisions within the County.

Libraries Fund

To account for intergovernmental revenues collected on behalf of district libraries and park districts.

Law Library Fund

To account for fine money collected on behalf of the Law Library.

Motor Vehicle License Tax Fund

To account for motor vehicle license taxes collected on behalf of the County and other political subdivisions within the County.

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS**

Motor Vehicle Permissive Tax Fund

To account for motor vehicle permissive taxes collected on behalf of the County and other political subdivisions within the County.

Advance Pay Real Estate Fund

To account for advance paid real estate taxes collected on behalf of the County and other political subdivisions within the County.

Hotel - Motel Tax Fund

To account for hotel and motel taxes collected on behalf of the Tourism Council.

CODE-TF Fund

To account for revenues collected on behalf of the Central Ohio Drug Enforcement Task Force.

County Court Fund

To account for auto title, probate court, and juvenile court revenues collected on behalf of the Clerk of Courts.

Alimony and Child Support Fund

To account for alimony and child support receipts collected on behalf of beneficiaries.

Inmate Fund

To account for receipts collected on behalf of inmates in the Licking County Jail.

Sheriff Fund

To account for receipts collected on behalf of the County Sheriff's civil account.

Workers' Compensation Fund

To account for workers compensation payments made from each County department.

Board of Elections Fees Fund

To account for elections revenues collected on behalf of the Ohio Elections Commission.

Law Enforcement Training Fund

To account for revenues collected on behalf of peace officers and troopers for professional training programs.

Family and Children First Fund

To account for revenues collected on behalf of the Family and Children First Council for early intervention toward newborns and teen pregnancy prevention programs.

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
Board of Health				
Assets:				
Pooled Cash and Investments	3,839,151	5,506,387	(5,433,594)	3,911,944
Total Assets	<u>3,839,151</u>	<u>5,506,387</u>	<u>(5,433,594)</u>	<u>3,911,944</u>
Liabilities:				
Undistributed Monies	3,709,704	5,635,834	(5,493,342)	3,852,196
Accounts Payable	129,447	59,748	(129,447)	59,748
Total Liabilities	<u>\$ 3,839,151</u>	<u>\$ 5,695,582</u>	<u>\$ (5,622,789)</u>	<u>\$ 3,911,944</u>
Community Mental Health				
Assets:				
Pooled Cash and Investments	8,100,301	7,664,657	(6,703,966)	9,060,992
Receivables:				
Intergovernmental	110,795	101,576	(110,795)	101,576
Total Assets	<u>8,211,096</u>	<u>7,766,233</u>	<u>(6,814,761)</u>	<u>9,162,568</u>
Liabilities:				
Undistributed Monies	7,960,461	8,016,868	(7,057,254)	8,920,075
Accounts Payable	250,635	242,493	(250,635)	242,493
Total Liabilities	<u>\$ 8,211,096</u>	<u>\$ 8,259,361</u>	<u>\$ (7,307,889)</u>	<u>\$ 9,162,568</u>
Soil and Water Conservation				
Assets:				
Pooled Cash and Investments	172,113	954,919	(978,170)	148,862
Receivables:				
Intergovernmental	8,819	-	(8,819)	-
Special Assesments	78,534	65,178	(78,534)	65,178
Total Assets	<u>259,466</u>	<u>1,020,097</u>	<u>(1,065,523)</u>	<u>214,040</u>
Liabilities:				
Undistributed Monies	258,267	1,021,296	(1,067,101)	212,462
Accounts Payable	1,199	1,578	(1,199)	1,578
Total Liabilities	<u>\$ 259,466</u>	<u>\$ 1,022,874</u>	<u>\$ (1,068,300)</u>	<u>\$ 214,040</u>
Solid Waste Disposal				
Assets:				
Pooled Cash and Investments	6,473,616	2,986,739	(2,244,226)	7,216,129
Receivables:				
Intergovernmental	515,818	440,098	(515,818)	440,098
Total Assets	<u>6,989,434</u>	<u>3,426,837</u>	<u>(2,760,044)</u>	<u>7,656,227</u>
Liabilities:				
Undistributed Monies	6,989,103	3,427,168	(2,764,185)	7,652,086
Accounts Payable	331	4,141	(331)	4,141
Total Liabilities	<u>\$ 6,989,434</u>	<u>\$ 3,431,309</u>	<u>\$ (2,764,516)</u>	<u>\$ 7,656,227</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	1,269,435	1,159,387	(1,008,004)	1,420,818
Receivables:				
Intergovernmental	466	-	(466)	-
Total Assets	<u>1,269,901</u>	<u>1,159,387</u>	<u>(1,008,470)</u>	<u>1,420,818</u>
Liabilities:				
Undistributed Monies	1,254,672	1,174,616	(1,044,450)	1,384,838
Accounts Payable	15,229	35,980	(15,229)	35,980
Total Liabilities	<u>\$ 1,269,901</u>	<u>\$ 1,210,596</u>	<u>\$ (1,059,679)</u>	<u>\$ 1,420,818</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	865,200	283,979	(341,570)	807,609
Receivables:				
Intergovernmental	41,837	177,625	(41,837)	177,625
Total Assets	<u>907,037</u>	<u>461,604</u>	<u>(383,407)</u>	<u>985,234</u>
Liabilities:				
Undistributed Monies	906,653	461,988	(383,586)	985,055
Accounts Payable	384	179	(384)	179
Total Liabilities	<u>\$ 907,037</u>	<u>\$ 462,167</u>	<u>\$ (383,970)</u>	<u>\$ 985,234</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	9,078,922	216,800,204	(218,024,415)	7,854,711
Receivables:				
Taxes	211,965,663	207,164,633	(211,965,663)	207,164,633
Intergovernmental	-	9,714,962	-	9,714,962
Special Assesments	219,135	-	(219,135)	-
Total Assets	<u>221,263,720</u>	<u>433,679,799</u>	<u>(430,209,213)</u>	<u>224,734,306</u>
Liabilities:				
Due to Other Governments	221,263,720	433,679,799	(430,209,213)	224,734,306
Total Liabilities	<u>\$ 221,263,720</u>	<u>\$ 433,679,799</u>	<u>\$ (430,209,213)</u>	<u>\$ 224,734,306</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	485,105	56,705,257	(56,747,870)	442,492
Receivables:				
Intergovernmental	1,077,476	1,099,287	(1,077,476)	1,099,287
Special Assesments	6,331,227	4,935,025	(6,331,227)	4,935,025
Total Assets	<u>7,893,808</u>	<u>62,739,569</u>	<u>(64,156,573)</u>	<u>6,476,804</u>
Liabilities:				
Due to Other Governments	7,893,808	62,739,569	(64,156,573)	6,476,804
Total Liabilities	<u>\$ 7,893,808</u>	<u>\$ 62,739,569</u>	<u>\$ (64,156,573)</u>	<u>\$ 6,476,804</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	27,912	3,941,653	(3,941,650)	27,915
Receivables:				
Intergovernmental	1,042,665	1,050,905	(1,042,665)	1,050,905
Total Assets	<u>1,070,577</u>	<u>4,992,558</u>	<u>(4,984,315)</u>	<u>1,078,820</u>
Liabilities:				
Due to Other Governments	1,070,577	4,992,558	(4,984,315)	1,078,820
Total Liabilities	<u>\$ 1,070,577</u>	<u>\$ 4,992,558</u>	<u>\$ (4,984,315)</u>	<u>\$ 1,078,820</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	3	4,969,306	(4,969,306)	3
Receivables:				
Intergovernmental	2,158,555	2,176,904	(2,158,555)	2,176,904
Total Assets	<u>2,158,558</u>	<u>7,146,210</u>	<u>(7,127,861)</u>	<u>2,176,907</u>
Liabilities:				
Due to Other Governments	2,158,558	7,146,210	(7,127,861)	2,176,907
Total Liabilities	<u>\$ 2,158,558</u>	<u>\$ 7,146,210</u>	<u>\$ (7,127,861)</u>	<u>\$ 2,176,907</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	245	5,313,010	(5,313,010)	245
Receivables:				
Intergovernmental	630,203	620,575	(630,203)	620,575
Total Assets	<u>630,448</u>	<u>5,933,585</u>	<u>(5,943,213)</u>	<u>620,820</u>
Liabilities:				
Due to Other Governments	630,448	5,933,585	(5,943,213)	620,820
Total Liabilities	<u>\$ 630,448</u>	<u>\$ 5,933,585</u>	<u>\$ (5,943,213)</u>	<u>\$ 620,820</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	1,131,341	1,372,668	(1,341,657)	1,162,352
Receivables:				
Intergovernmental	237,542	237,939	(237,542)	237,939
Total Assets	<u>1,368,883</u>	<u>1,610,607</u>	<u>(1,579,199)</u>	<u>1,400,291</u>
Liabilities:				
Due to Other Governments	1,368,883	1,610,607	(1,579,199)	1,400,291
Total Liabilities	<u>\$ 1,368,883</u>	<u>\$ 1,610,607</u>	<u>\$ (1,579,199)</u>	<u>\$ 1,400,291</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	13,927	14,071	(18,232)	9,766
Receivables:				
Intergovernmental	520	-	(520)	-
Total Assets	<u>14,447</u>	<u>14,071</u>	<u>(18,752)</u>	<u>9,766</u>
Liabilities:				
Undistributed Monies	14,447	14,071	(18,752)	9,766
Total Liabilities	<u>\$ 14,447</u>	<u>\$ 14,071</u>	<u>\$ (18,752)</u>	<u>\$ 9,766</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	50,440	475,414	(481,656)	44,198
Receivables:				
Intergovernmental	39,218	31,646	(39,218)	31,646
Total Assets	<u>89,658</u>	<u>507,060</u>	<u>(520,874)</u>	<u>75,844</u>
Liabilities:				
Undistributed Monies	89,658	507,060	(520,874)	75,844
Total Liabilities	<u>\$ 89,658</u>	<u>\$ 507,060</u>	<u>\$ (520,874)</u>	<u>\$ 75,844</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	538,312	644,126	(727,925)	454,513
Total Assets	<u>538,312</u>	<u>644,126</u>	<u>(727,925)</u>	<u>454,513</u>
Liabilities:				
Undistributed Monies	538,312	644,126	(727,925)	454,513
Total Liabilities	<u>\$ 538,312</u>	<u>\$ 644,126</u>	<u>\$ (727,925)</u>	<u>\$ 454,513</u>
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	53,598	29,780	(7,041)	76,337
Cash and Cash Equivalents in Segregated Accounts	1,440,525	48,859,054	(48,729,591)	1,569,988
Total Assets	<u>1,494,123</u>	<u>48,888,834</u>	<u>(48,736,632)</u>	<u>1,646,325</u>
Liabilities:				
Undistributed Monies	1,494,123	48,888,834	(48,741,252)	1,641,705
Accounts Payable	-	4,620	-	4,620
Total Liabilities	<u>\$ 1,494,123</u>	<u>\$ 48,893,454</u>	<u>\$ (48,741,252)</u>	<u>\$ 1,646,325</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	18,412	1,795,974	(1,809,892)	4,494
Total Assets	<u>18,412</u>	<u>1,795,974</u>	<u>(1,809,892)</u>	<u>4,494</u>
Liabilities:				
Undistributed Monies	18,412	1,795,974	(1,809,892)	4,494
Total Liabilities	<u>\$ 18,412</u>	<u>\$ 1,795,974</u>	<u>\$ (1,809,892)</u>	<u>\$ 4,494</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	43,670	622,248	(625,633)	40,285
Total Assets	<u>43,670</u>	<u>622,248</u>	<u>(625,633)</u>	<u>40,285</u>
Liabilities:				
Undistributed Monies	43,670	622,248	(625,633)	40,285
Total Liabilities	<u>\$ 43,670</u>	<u>\$ 622,248</u>	<u>\$ (625,633)</u>	<u>\$ 40,285</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	234,392	9,413,904	(9,288,405)	359,891
Total Assets	<u>234,392</u>	<u>9,413,904</u>	<u>(9,288,405)</u>	<u>359,891</u>
Liabilities:				
Undistributed Monies	234,392	9,413,904	(9,288,405)	359,891
Total Liabilities	<u>\$ 234,392</u>	<u>\$ 9,413,904</u>	<u>\$ (9,288,405)</u>	<u>\$ 359,891</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,803,420	883,809	(777,680)	1,909,549
Total Assets	<u>1,803,420</u>	<u>883,809</u>	<u>(777,680)</u>	<u>1,909,549</u>
Liabilities:				
Undistributed Monies	1,803,420	883,809	(777,680)	1,909,549
Total Liabilities	<u>\$ 1,803,420</u>	<u>\$ 883,809</u>	<u>\$ (777,680)</u>	<u>\$ 1,909,549</u>
<u>Board of Elections Fees</u>				
Assets:				
Pooled Cash and Investments	680	20	(700)	-
Total Assets	<u>680</u>	<u>20</u>	<u>(700)</u>	<u>-</u>
Liabilities:				
Undistributed Monies	-	700	(700)	-
Accounts Payable	680	-	(680)	-
Total Liabilities	<u>\$ 680</u>	<u>\$ 700</u>	<u>\$ (1,380)</u>	<u>\$ -</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
<u>Law Enforcement Training</u>				
Assets:				
Pooled Cash and Investments	9,691	9,710	(6,397)	13,004
Total Assets	<u>9,691</u>	<u>9,710</u>	<u>(6,397)</u>	<u>13,004</u>
Liabilities:				
Undistributed Monies	9,691	9,710	(6,397)	13,004
Total Liabilities	<u>\$ 9,691</u>	<u>\$ 9,710</u>	<u>\$ (6,397)</u>	<u>\$ 13,004</u>
<u>Family and Children First</u>				
Assets:				
Pooled Cash and Investments	526,660	465,393	(574,459)	417,594
Receivables:				
Accounts	52,839	22,636	(52,839)	22,636
Total Assets	<u>579,499</u>	<u>488,029</u>	<u>(627,298)</u>	<u>440,230</u>
Liabilities:				
Undistributed Monies	531,831	535,697	(696,968)	370,560
Accounts Payable	47,668	69,670	(47,668)	69,670
Total Liabilities	<u>\$ 579,499</u>	<u>\$ 605,367</u>	<u>\$ (744,636)</u>	<u>\$ 440,230</u>
<u>Total - All Agency Funds</u>				
Assets:				
Pooled Cash and Investments	33,903,160	309,536,363	(308,913,603)	34,525,920
Cash and Cash Equivalents in Segregated Accounts	2,275,311	61,335,306	(61,181,446)	2,429,171
Receivables:				
Taxes	211,965,663	207,164,633	(211,965,663)	207,164,633
Intergovernmental	5,863,914	15,651,517	(5,863,914)	15,651,517
Special Assesments	6,628,896	5,000,203	(6,628,896)	5,000,203
Accounts	52,839	22,636	(52,839)	22,636
Total Assets	<u>260,689,783</u>	<u>598,710,658</u>	<u>(594,606,361)</u>	<u>264,794,080</u>
Liabilities:				
Due to Other Governments	234,385,994	516,102,328	(514,000,374)	236,487,948
Undistributed Monies	25,858,216	83,053,903	(81,024,396)	27,887,723
Accounts Payable	445,573	418,409	(445,573)	418,409
Total Liabilities	<u>\$ 260,689,783</u>	<u>\$ 599,574,640</u>	<u>\$ (595,470,343)</u>	<u>\$ 264,794,080</u>

STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	S 4 – S-15
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 16 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 40 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LICKING COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
Governmental Activities:				
Net Investment in Capital Assets	\$51,580,909	\$53,209,177	\$53,870,514	\$51,300,885
Restricted	26,352,190	24,638,502	23,768,761	27,214,456
Unrestricted	30,842,089	28,828,702	26,020,681	25,885,998
<i>Total Governmental Activities Net Position</i>	<u>\$108,775,188</u>	<u>\$106,676,381</u>	<u>\$103,659,956</u>	<u>\$104,401,339</u>
Business-type Activities:				
Net Investment in Capital Assets	\$7,743,661	\$7,312,193	\$7,783,689	\$7,665,029
Unrestricted	3,767,199	3,761,862	4,020,571	4,108,218
<i>Total Business-type Activities Net Position</i>	<u>\$11,510,860</u>	<u>\$11,074,055</u>	<u>\$11,804,260</u>	<u>\$11,773,247</u>
Primary Government:				
Net Investment in Capital Assets	\$59,324,570	\$60,521,370	\$61,654,203	\$58,965,914
Restricted	26,352,190	24,638,502	23,768,761	27,214,456
Unrestricted	34,609,288	32,590,564	30,041,252	29,994,216
<i>Total Primary Government Net Position</i>	<u>\$120,286,048</u>	<u>\$117,750,436</u>	<u>\$115,464,216</u>	<u>\$116,174,586</u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

2011	2012	2013	2014	2015	2016
\$54,751,851	\$55,181,878	\$54,566,385	\$56,967,417	\$59,194,881	\$61,324,944
28,749,691	30,208,635	27,878,413	28,208,353	28,535,892	31,663,025
21,932,842	26,100,698	29,320,641	(1,816,370)	1,207,467	3,071,702
<u>\$105,434,384</u>	<u>\$111,491,211</u>	<u>\$111,765,439</u>	<u>\$83,359,400</u>	<u>\$88,938,240</u>	<u>\$96,059,671</u>
\$8,061,612	\$8,210,475	\$8,448,915	\$9,266,454	\$10,117,722	\$10,247,554
4,256,578	4,970,210	4,868,284	4,025,553	4,280,728	4,874,218
<u>\$12,318,190</u>	<u>\$13,180,685</u>	<u>\$13,317,199</u>	<u>\$13,292,007</u>	<u>\$14,398,450</u>	<u>\$15,121,772</u>
\$62,813,463	\$63,392,353	\$63,015,300	\$66,233,871	\$69,312,603	\$71,572,498
28,749,691	30,208,635	27,878,413	28,208,353	28,535,892	31,663,025
26,189,420	31,070,908	34,188,925	2,209,183	5,488,195	7,945,920
<u>\$117,752,574</u>	<u>\$124,671,896</u>	<u>\$125,082,638</u>	<u>\$96,651,407</u>	<u>\$103,336,690</u>	<u>\$111,181,443</u>

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
Expenses				
Governmental Activities:				
Public Safety	\$19,978,109	\$22,526,020	\$22,618,676	\$22,464,292
Health	4,487,341	4,756,000	4,738,081	4,691,348
Human Services	44,509,343	50,272,596	46,329,100	38,394,980
Conservation and Recreation	1,147,499	1,194,101	1,219,161	628,620
Community and Economic Development	1,081,339	1,123,999	1,341,034	946,386
Public Works	7,472,624	8,769,736	8,489,774	7,993,264
General Government	21,478,197	27,214,151	24,088,042	25,666,179
Interest and Fiscal Charges	690,358	559,610	524,122	503,687
<i>Total Governmental Activities Expenses</i>	<u>100,844,810</u>	<u>116,416,213</u>	<u>109,347,990</u>	<u>101,288,756</u>
Business-type Activities:				
Water	255,957	376,746	439,542	149,243
Wastewater	2,265,613	2,821,752	2,391,888	2,432,201
<i>Total Business-type Activities Expenses</i>	<u>2,521,570</u>	<u>3,198,498</u>	<u>2,831,430</u>	<u>2,581,444</u>
<i>Total Primary Government Expenses</i>	<u>\$103,366,380</u>	<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$103,870,200</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$275,804	\$598,743	\$746,611	\$1,893,807
Health	349,836	398,328	366,980	400,967
Human Services	1,190,603	1,202,096	1,055,152	1,037,733
Community and Economic Development	163,842	149,241	14,724	148,498
Public Works	548,497	516,955	427,169	404,105
General Government	7,957,879	7,763,634	8,177,905	8,281,121
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	38,452,504	41,180,918	36,896,619	34,979,942
Capital Grants and Contributions	1,244,226	666,424	3,080,118	408,753
<i>Total Governmental Activities Program Revenues</i>	<u>50,183,191</u>	<u>52,476,339</u>	<u>50,765,278</u>	<u>47,554,926</u>

2011	2012	2013	2014	2015	2016
\$22,312,572	\$20,798,926	\$23,472,844	\$24,893,853	\$24,942,353	\$26,738,843
4,606,607	4,440,024	4,629,012	4,688,117	5,283,625	4,835,677
40,250,490	39,542,915	41,129,119	44,582,192	45,130,728	47,102,443
552,157	552,514	402,256	352,357	412,464	402,736
1,283,293	982,289	929,959	978,362	838,411	1,110,306
8,625,735	10,119,994	8,533,404	8,054,505	11,470,019	10,550,658
28,517,262	24,548,222	27,309,203	28,987,493	29,693,899	30,294,994
607,512	600,463	507,739	494,676	726,777	884,133
<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>	<u>113,031,555</u>	<u>118,498,276</u>	<u>121,919,790</u>
155,553	184,383	234,357	241,314	185,121	210,788
<u>1,975,581</u>	<u>2,002,900</u>	<u>2,452,202</u>	<u>2,408,409</u>	<u>2,352,962</u>	<u>2,495,395</u>
<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>	<u>2,649,723</u>	<u>2,538,083</u>	<u>2,706,183</u>
<u>\$108,886,762</u>	<u>\$103,772,630</u>	<u>\$109,600,095</u>	<u>\$115,681,278</u>	<u>\$121,036,359</u>	<u>\$124,625,973</u>
\$2,412,309	\$678,856	\$539,144	\$1,582,578	\$1,517,861	\$762,916
545,699	589,037	541,505	592,066	569,936	607,389
1,112,033	1,859,432	1,968,366	1,889,342	1,915,341	2,075,140
185,449	110,372	63,168	120,127	192,363	218,998
433,864	421,133	480,167	465,925	712,612	966,184
9,126,081	12,271,616	12,481,482	14,011,749	13,330,929	15,270,836
0	0	0	10,386	10,460	4,160
32,994,121	33,085,329	32,087,500	35,078,054	33,769,839	35,867,138
0	1,148,869	711,989	1,678,374	4,766,395	1,145,078
<u>46,809,556</u>	<u>50,164,644</u>	<u>48,873,321</u>	<u>55,428,601</u>	<u>56,785,736</u>	<u>56,917,839</u>

(continued)

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
Business-type Activities:				
Charges for Services				
Water	306,620	281,738	308,801	379,710
Wastewater	2,220,742	2,261,155	2,598,220	2,663,972
Capital Grants and Contributions	0	79,210	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,527,362</u>	<u>2,622,103</u>	<u>2,907,021</u>	<u>3,043,682</u>
<i>Total Primary Government Program Revenues</i>	<u>52,710,553</u>	<u>55,098,442</u>	<u>53,672,299</u>	<u>50,598,608</u>
Net (Expense)/Revenue				
Governmental Activities	(50,661,619)	(63,939,874)	(58,582,712)	(53,733,830)
Business-type Activities	5,792	(576,395)	75,591	462,238
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$50,655,827)</u></u>	<u><u>(\$64,516,269)</u></u>	<u><u>(\$58,507,121)</u></u>	<u><u>(\$53,271,592)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$22,189,749	\$21,893,947	\$20,820,828	\$21,358,372
Sales Taxes	24,751,138	24,351,715	22,987,191	23,619,086
Intergovernmental, Unrestricted	7,283,435	7,319,308	7,481,461	7,242,261
Investment Earnings	4,107,176	2,014,078	1,167,578	683,859
Miscellaneous	2,847,738	3,946,781	3,604,133	3,525,105
Transfers	40,456	(75,110)	(494,904)	(332,628)
<i>Total Governmental Activities</i>	<u>61,219,692</u>	<u>59,450,719</u>	<u>55,566,287</u>	<u>56,096,055</u>
Business-type Activities:				
Investment Earnings	135,308	64,480	159,710	785
Miscellaneous	0	0	0	0
Transfers	(40,456)	75,110	494,904	332,628
<i>Total Business-type Activities</i>	<u>94,852</u>	<u>139,590</u>	<u>654,614</u>	<u>333,413</u>
<i>Total Primary Government</i>	<u><u>\$61,314,544</u></u>	<u><u>\$59,590,309</u></u>	<u><u>\$56,220,901</u></u>	<u><u>\$56,429,468</u></u>
Change in Net Position				
Governmental Activities	\$10,558,073	(\$4,489,155)	(\$3,016,425)	\$2,362,225
Business-type Activities	100,644	(436,805)	730,205	795,651
<i>Total Primary Government Change in Net Position</i>	<u><u>\$10,658,717</u></u>	<u><u>(\$4,925,960)</u></u>	<u><u>(\$2,286,220)</u></u>	<u><u>\$3,157,876</u></u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

2011	2012	2013	2014	2015	2016
272,279	263,497	292,720	244,493	286,425	284,479
2,402,229	2,786,281	2,497,820	2,648,310	2,613,746	3,014,113
0	0	0	188,248	731,412	102,170
<u>2,674,508</u>	<u>3,049,778</u>	<u>2,790,540</u>	<u>3,081,051</u>	<u>3,631,583</u>	<u>3,400,762</u>
<u>49,484,064</u>	<u>53,214,422</u>	<u>51,663,861</u>	<u>58,509,652</u>	<u>60,417,319</u>	<u>60,318,601</u>
(59,946,072)	(51,420,703)	(58,040,215)	(57,602,954)	(61,712,540)	(65,001,951)
543,374	862,495	103,981	431,328	1,093,500	694,579
<u>(\$59,402,698)</u>	<u>(\$50,558,208)</u>	<u>(\$57,936,234)</u>	<u>(\$57,171,626)</u>	<u>(\$60,619,040)</u>	<u>(\$64,307,372)</u>
\$23,136,440	\$24,022,693	\$23,104,343	\$22,793,774	\$26,445,255	\$27,732,480
24,804,013	26,568,612	28,188,971	30,096,696	33,056,527	36,243,394
7,648,773	4,724,578	5,326,495	5,281,477	5,653,545	5,668,864
424,101	332,472	258,467	204,702	628,792	666,886
3,257,496	1,356,229	1,436,167	1,378,114	1,510,346	1,811,758
0	0	0	0	(3,085)	0
<u>59,270,823</u>	<u>57,004,584</u>	<u>58,314,443</u>	<u>59,754,763</u>	<u>67,291,380</u>	<u>72,123,382</u>
1,569	0	0	0	0	0
0	0	32,533	18,371	9,858	28,743
0	0	0	0	3,085	0
<u>1,569</u>	<u>0</u>	<u>32,533</u>	<u>18,371</u>	<u>12,943</u>	<u>28,743</u>
<u>\$59,272,392</u>	<u>\$57,004,584</u>	<u>\$58,346,976</u>	<u>\$59,773,134</u>	<u>\$67,304,323</u>	<u>\$72,152,125</u>
(675,249)	\$5,583,881	\$274,228	\$2,151,809	\$5,578,840	\$7,121,431
544,943	862,495	136,514	449,699	1,106,443	723,322
<u>(\$130,306)</u>	<u>\$6,446,376</u>	<u>\$410,742</u>	<u>\$2,601,508</u>	<u>\$6,685,283</u>	<u>\$7,844,753</u>

LICKING COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	966,721	1,360,658	1,335,903	1,100,079
Unreserved	14,959,807	10,810,458	6,726,828	8,860,315
<i>Total General Fund</i>	<u>15,926,528</u>	<u>12,171,116</u>	<u>8,062,731</u>	<u>9,960,394</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	8,659,556	9,964,917	9,204,743	9,252,685
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	19,361,035	16,235,867	17,638,693	18,465,611
Debt Service Funds	0	0	0	0
Capital Projects Funds	(48,687)	(795,676)	(2,084,489)	(2,665,992)
Permanent Fund	0	0	0	0
Total All Other Governmental Funds	<u>27,971,904</u>	<u>25,405,108</u>	<u>24,758,947</u>	<u>25,052,304</u>
<i>Total Governmental Funds</i>	<u><u>\$43,898,432</u></u>	<u><u>\$37,576,224</u></u>	<u><u>\$32,821,678</u></u>	<u><u>\$35,012,698</u></u>

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications.

2011	2012	2013	2014	2015	2016
\$221,880	\$486,538	\$63,571	\$63,679	\$132,609	\$412,816
0	0	0	0	0	0
300,000	300,000	300,000	300,000	300,000	300,000
705,744	4,858,587	2,630,530	5,510,028	2,256,403	9,271,854
13,626,616	11,594,673	17,438,928	16,625,431	23,266,239	22,911,361
0	0	0	0	0	0
0	0	0	0	0	0
14,854,240	17,239,798	20,433,029	22,499,138	25,955,251	32,896,031
\$3,345,481	\$140,637	\$109,864	\$469,466	\$315,899	\$359,727
25,221,409	28,138,740	25,965,405	26,115,414	26,675,940	29,589,448
61,911	61,911	61,911	214,911	192,250	145,653
0	627,565	375,501	387,311	285,395	708,609
0	0	0	0	0	(602,527)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
28,628,801	28,968,853	26,512,681	27,187,102	27,469,484	30,200,910
\$43,483,041	\$46,208,651	\$46,945,710	\$49,686,240	\$53,424,735	\$63,096,941

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
Revenues:				
Taxes	\$47,114,675	\$46,596,606	\$44,029,476	\$45,285,486
Intergovernmental Revenues	46,419,234	47,628,133	47,727,748	42,013,939
Charges for Services	9,307,126	9,063,098	9,610,932	10,833,783
Licenses and Permits	317,274	400,340	385,024	420,318
Investment Earnings	3,904,928	1,916,674	1,132,559	670,341
Special Assessments	152,659	145,045	192,300	183,479
Fines and Forfeitures	743,361	715,231	618,739	767,230
All Other Revenue	2,847,738	3,946,781	3,604,133	3,525,105
<i>Total Revenue</i>	<u>110,806,995</u>	<u>110,411,908</u>	<u>107,300,911</u>	<u>103,699,681</u>
Expenditures:				
Current:				
Public Safety	21,207,576	21,747,279	22,276,569	22,133,310
Health	4,397,989	4,643,750	4,650,960	4,650,384
Human Services	45,844,341	50,482,841	46,642,334	38,669,220
Conservation and Recreation	1,147,499	1,194,101	1,219,161	628,620
Community and Economic Development	1,095,554	1,123,476	1,338,020	981,151
Public Works	7,733,293	7,933,615	7,526,995	6,737,531
General Government	21,662,889	23,689,880	23,707,582	23,087,798
Capital Outlay	1,269,285	3,804,020	3,293,605	3,391,851
Debt Service:				
Principal Retirement	1,130,676	883,512	852,511	805,684
Interest and Fiscal Charges	697,548	565,366	527,525	507,536
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>	<u>101,593,085</u>
Excess (Deficiency) of Revenues Over Expenditures	4,620,345	(5,655,932)	(4,734,351)	2,106,596

2011	2012	2013	2014	2015	2016
\$47,724,359	\$50,825,427	\$51,509,171	\$53,466,819	\$59,298,361	\$63,299,629
40,862,143	37,733,277	38,185,258	42,424,152	40,855,048	41,701,814
11,925,434	12,941,423	13,287,182	15,251,761	15,264,542	16,338,445
562,519	598,384	642,349	638,099	662,803	686,555
411,114	332,472	258,467	204,702	608,527	483,484
170,964	178,677	137,807	130,051	168,798	205,149
1,194,650	694,191	626,645	752,218	749,396	582,099
3,257,496	2,669,671	3,017,960	2,829,649	3,163,337	3,775,359
<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>	<u>115,697,451</u>	<u>120,770,812</u>	<u>127,072,534</u>
21,260,002	21,019,756	23,066,662	23,689,474	25,020,816	25,376,413
4,544,893	4,440,203	4,635,195	4,722,023	5,275,049	4,777,498
39,145,611	39,767,311	41,221,320	43,881,645	44,879,033	45,992,025
552,157	552,514	402,256	352,357	412,464	402,736
1,270,000	927,436	961,929	966,467	794,915	1,111,873
7,383,209	9,640,316	7,963,304	9,860,452	10,135,501	9,490,827
25,626,678	24,524,367	27,017,687	28,138,022	29,476,970	32,412,893
1,881,442	3,874,446	677,858	1,238,487	3,805,470	4,297,378
766,019	3,660,969	3,821,884	3,862,810	5,523,414	5,800,366
352,390	468,578	494,412	457,082	467,265	674,732
0	96,568	19,199	28,069	168,553	161,890
<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>	<u>117,196,888</u>	<u>125,959,450</u>	<u>130,498,631</u>
3,326,278	(2,998,942)	(2,616,867)	(1,499,437)	(5,188,638)	(3,426,097)

(Continued)

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2007	2008	2009	2010
Other Financing Sources (Uses):				
Sale of Capital Assets	53,509	32,464	6	0
Other Financing Sources - Capital Lease	111,401	0	0	0
General Obligation Bonds Issued	0	0	0	0
Energy Conservation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Premium on Issued Debt	0	0	0	0
Discount on Issued Debt	0	0	0	0
Transfers In	6,248,292	6,338,099	2,942,882	2,354,437
Transfers Out	(6,207,836)	(6,413,209)	(3,007,232)	(2,290,955)
<i>Total Other Financing Sources (Uses)</i>	<u>205,366</u>	<u>(42,646)</u>	<u>(64,344)</u>	<u>63,482</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u><u>\$4,825,711</u></u>	<u><u>(\$5,698,578)</u></u>	<u><u>(\$4,798,695)</u></u>	<u><u>\$2,170,078</u></u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.79%	 1.29%	 1.28%	 1.34%

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
0	0	0	0	0	0
0	284,057	0	0	177,260	0
0	4,944,929	3,385,000	4,175,000	8,585,542	12,610,000
6,070,000	0	0	0	0	0
2,290,632	0	0	0	1,240,000	0
(5,967,587)	0	0	0	(1,239,945)	0
0	21,427	17,166	39,412	129,218	463,646
0	0	0	0	(15,305)	0
4,420,810	3,895,703	4,052,476	4,660,005	6,697,832	8,268,256
(4,420,810)	(3,895,703)	(4,052,476)	(4,660,005)	(6,697,832)	(8,268,256)
2,393,045	5,250,413	3,402,166	4,214,412	8,876,770	13,073,646
0	1,193	(48,240)	104,710	50,363	24,657
\$5,719,323	\$2,252,664	\$737,059	\$2,819,685	\$3,738,495	\$9,672,206
1.10%	3.82%	3.99%	3.89%	5.14%	5.37%

LICKING COUNTY, OHIO

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Tax year	2007	2008	2009	2010
Real Property				
Assessed	\$3,456,409,980	\$3,518,976,090	\$3,568,022,470	\$3,585,478,540
Actual	9,875,457,086	10,054,217,400	10,194,349,914	10,244,224,400
Public Utility				
Assessed	110,312,750	117,490,380	123,306,320	128,912,560
Actual	110,312,750	117,490,380	123,306,320	128,912,560
Tangible Personal Property				
Assessed	71,659,210	7,992,880	0	0
Actual	573,273,680	127,886,080	0	0
Total				
Assessed	3,638,381,940	3,644,459,350	3,691,328,790	3,714,391,100
Actual	10,559,043,516	10,299,593,860	10,317,656,234	10,373,136,960
Assessed Value as a Percentage of Actual Value	34.46%	35.38%	35.78%	35.81%
Total Direct Tax Rate	7.40	7.10	7.40	7.70

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 12.5% for 2007, 6.25% for 2008 and 0% for 2009 and thereafter.

2011	2012	2013	2014	2015	2016
\$3,598,090,910	\$3,620,355,740	\$3,643,244,550	\$3,737,734,580	\$3,688,529,590	\$3,739,723,409
10,280,259,743	10,343,873,543	10,409,270,143	10,679,241,657	10,538,655,971	10,684,924,026
139,321,620	143,979,570	159,952,690	165,124,610	217,031,240	230,549,140
139,321,620	143,979,570	159,952,690	165,124,610	217,031,240	230,549,140
0	0	0	0	0	0
0	0	0	0	0	0
3,737,412,530	3,764,335,310	3,803,197,240	3,902,859,190	3,905,560,830	3,970,272,549
10,419,581,363	10,487,853,113	10,569,222,833	10,844,366,267	10,755,687,211	10,915,473,166
35.87%	35.89%	35.98%	35.99%	36.31%	36.37%
7.70	7.70	7.70	8.00	8.00	8.00

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2007	2008	2009	2010
Direct County Rates				
General Fund	2.20	1.90	2.20	2.20
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.90	0.90	0.90	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.40	7.10	7.40	7.70
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.69	1.69	1.69	1.69
Granville Recreation District	0.00	0.00	1.00	1.00
Knox County Library District	0.41	0.43	1.30	1.30
Licking County Library	0.00	0.00	0.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.50	0.50	0.50	0.50
Corporations	0.70 - 7.90	0.70 - 7.90	0.60 - 7.90	0.60 - 7.90
Villages	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.20
Townships	0.60 - 14.85	2.3 - 14.95	2.25 - 14.20	2.25 - 14.20
School Districts	30.70 - 82.25	30.70 - 82.33	31.30 - 82.30	31.30 - 87.10
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

2011	2012	2013	2014	2015	2016
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.30	2.60	2.60	2.60
1.00	1.00	1.00	1.00	1.00	1.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.70	7.70	7.70	8.00	8.00	8.00
11.50	11.50	11.50	11.00	11.00	11.00
1.79	1.79	1.79	1.59	1.59	1.59
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.50	0.25	0.25	0.25	0.25	0.25
0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 6.40	0.70 - 6.40
1.20 - 13.20	1.20 - 13.20	1.20 - 13.30	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3
2.30 - 14.20	2.30 - 13.95	2.30 - 13.95	2.30 - 13.50	2.50 - 14.50	2.50 - 14.50
33.40 - 87.10	31.30 - 87.10	31.30 - 92.60	33.00 - 92.95	33.10 - 92.95	33.50 - 92.95
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.54 - 6.4	2.0 - 6.4	2.0 - 6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2016		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$119,711,480	1	3.02%
AEP Ohio Transmission	Gas Lines	42,801,390	2	1.08%
Licking Rural Electric Inc.	Electric	16,789,590	3	0.42%
Columbia Gas Transmission Corp	Gas Lines	12,228,140	4	0.31%
National Gas & Oil	Gas Lines	9,657,470	5	0.24%
Distribution Land Corp	Development	9,529,670	6	0.24%
Dominion Transmission	Gas Lines	9,499,940	7	0.24%
Glimcher Properties LTD	Development	9,065,010	8	0.23%
Kroger Company	Retail	8,543,240	9	0.22%
Etna Retail DC LLC	Retail	6,856,500	10	0.17%
	Subtotal	244,682,430		6.17%
	All Others	3,725,590,119		93.83%
	Total	\$3,970,272,549		100.00%

Name of Taxpayer	Nature of Business	2007		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$27,865,460	1	0.77%
Glimcher Properties Ltd	Development	14,329,140	2	0.39%
Columbus Southern Power Company	Public Utility	9,182,310	3	0.25%
Longaberger Company	Manufacturing and Retail	8,067,260	4	0.22%
W P H Cherry Valley LLC	Hotel	7,153,230	5	0.20%
Wal Mart	Retail	6,698,720	6	0.18%
Owens Corning Fiberglass	Building Materials	5,587,580	7	0.15%
Dominion Transmission	Public Utility	4,478,380	8	0.12%
Cumberland Highland LLC	Real Estate	4,326,150	9	0.12%
Southgate Partners LTD	Development	4,234,690	10	0.12%
	Subtotal	91,922,920		2.52%
	All Others	3,546,459,020		97.48%
	Total	\$3,638,381,940		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
(AMOUNTS IN THOUSANDS)
LAST TEN YEARS

Collection Year	2007	2008	2009	2010
Total Tax Levy (1)	\$26,117,426	\$25,293,387	\$25,602,214	\$25,114,652
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	23,743,607	22,951,690	23,071,995	24,023,041
Percent of Levy Collected	90.91%	90.74%	90.12%	95.65%
Delinquent Tax Collections	850,464	745,930	725,513	875,436
Total Tax Collections	24,594,071	23,697,620	23,797,508	24,898,477
Percent of Total Tax Collections To Tax Levy	94.17%	93.69%	92.95%	99.14%
Accumulated Outstanding Delinquent Taxes (3)	1,523,356	1,595,766	1,804,706	1,496,676
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.83%	6.31%	7.05%	5.96%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$26,792,706	\$26,797,644	\$26,892,214	\$27,204,658	\$30,134,265	\$31,072,553
25,111,320	25,525,977	25,871,415	26,374,992	28,740,850	29,449,029
93.72%	95.25%	96.20%	96.95%	95.38%	94.78%
899,446	699,792	926,394	944,935	972,187	985,767
26,010,766	26,225,769	26,797,809	27,319,927	29,713,037	30,434,796
97.08%	97.87%	99.65%	100.42%	98.60%	97.95%
1,712,770	1,478,649	1,262,792	1,187,245	999,213	791,944
6.39%	5.52%	4.70%	4.36%	3.32%	2.55%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2007	2008	2009	2010
Sales Tax Payments	\$7,457,974	\$7,374,137	\$6,773,972	\$6,787,532
Direct Pay Tax Return Payments	459,086	579,735	469,031	1,193,300
Seller's Use Tax Return Payments	1,983,426	2,218,378	2,138,331	2,221,253
Consumer's Use Tax Return Payments	713,905	576,154	769,964	835,643
Motor Vehicle Tax Payments	4,171,899	3,998,161	3,591,820	3,674,013
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	19,422
Watercraft and Outboard Motors	82,274	54,193	39,427	42,613
Department of Liquor Control	63,306	74,536	82,741	87,324
Sales Tax on Motor Vehicle Fuel Refunds	2,488	11,201	2,790	2,192
Use Tax Amnesty Payments	22,678	24,774	23,318	27,233
Statewide Master Numbers	9,857,081	9,770,636	9,148,870	8,827,943
Sales/Use Tax Assessment Payments	50,960	97,230	212,509	123,133
Streamlined Sales Tax Payments	n/a	n/a	n/a	12,333
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	n/a
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(248,118)	(247,605)	(232,028)	(236,981)
Sales/Use Tax Refunds Approved	(56,127)	(35,334)	(88,612)	(155,820)
<i>Total</i>	<u>\$24,560,832</u>	<u>\$24,496,195</u>	<u>\$22,932,133</u>	<u>\$23,461,132</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file on return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

2011	2012	2013	2014	2015	2016
\$6,795,129	\$6,943,835	\$7,381,077	\$6,360,055	\$5,348,774	\$5,729,365
1,335,691	1,716,602	1,754,714	1,906,690	2,354,945	2,299,560
2,492,861	2,521,727	2,775,956	3,178,099	3,689,299	5,031,567
781,541	817,325	940,845	960,361	1,202,837	1,565,918
4,046,150	4,500,993	4,774,757	5,137,821	5,393,068	5,719,595
20,204	26,083	44,421	51,160	45,251	29,844
39,323	48,365	57,074	54,418	47,453	46,105
94,094	99,216	106,605	113,243	124,884	139,571
2,430	7,004	4,484	3,930	7,320	11,060
28,249	34,869	21,832	985	223	30
9,120,548	9,873,639	10,233,023	10,243,037	10,656,047	11,036,193
120,858	132,161	142,393	123,023	110,880	74,873
12,255	7,691	13,558	12,589	45,848	46,931
488	10,319	0	18,669	67,891	47,687
			1,094	283,706	117,928
n/a	n/a	n/a	1,595,488	3,401,983	3,437,319
(247,780)	(266,846)	(281,616)	(297,193)	(327,321)	(352,403)
(111,765)	(55,240)	(89,160)	(41,970)	(48,350)	(93,246)
<u>\$24,530,278</u>	<u>\$26,417,743</u>	<u>\$27,879,963</u>	<u>\$29,421,499</u>	<u>\$32,404,738</u>	<u>\$34,887,899</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2007	2008	2009	2010
Governmental Activities (1)				
General Obligation Bonds Payable	\$10,096,383	\$9,237,549	\$8,410,138	\$7,630,000
Special Assessment Bonds Payable	464,859	440,181	415,081	389,535
Capital Leases	111,401	91,280	70,133	47,908
Bond Anticipation Note Payable	0	0	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$0	\$0	\$0	\$0
General Obligation Bonds Payable	325,000	280,000	230,000	175,000
OWDA Loan Payable	0	10,793,976	10,368,808	9,854,189
OPWC Loan Payable	0	0	342,638	315,588
<i>Total Primary Government</i>	<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>
Population (2)				
Licking County	151,499	156,985	157,721	166,492
Outstanding Debt Per Capita	\$73	\$133	\$126	\$111
Income (3)				
Personal (in thousands)	4,872,359	5,643,925	5,618,653	5,789,593
Percentage of Personal Income	0.23%	0.37%	0.35%	0.32%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

2011	2012	2013	2014	2015	2016
\$11,736,256	\$13,040,287	\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573
363,516	336,995	309,943	282,327	259,112	220,267
24,550	284,057	250,000	211,647	318,407	249,763
2,849,000	2,880,000	2,885,000	4,175,000	4,300,000	7,300,000
\$0	\$0	\$0	\$0	\$0	\$0
120,000	60,000	0	0	0	0
9,334,411	9,282,026	8,851,316	9,436,302	9,670,009	9,410,812
306,571	297,554	279,521	261,487	1,153,780	1,096,085
<u>\$24,734,304</u>	<u>\$26,180,919</u>	<u>\$25,235,292</u>	<u>\$26,114,434</u>	<u>\$30,539,822</u>	<u>\$37,403,500</u>
166,492	167,537	167,537	167,537	168,375	170,570
\$149	\$156	\$151	\$156	\$181	\$219
5,789,593	5,910,035	5,910,035	6,704,663	6,747,662	7,092,539
0.43%	0.44%	0.43%	0.39%	0.45%	0.53%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2007	2008	2009	2010
Population (1)	151,499	156,985	157,721	166,492
Estimated Actual Value (2)	\$10,559,043,516	\$10,299,593,860	\$10,317,656,234	\$10,373,136,960
General Bonded Debt				
General Obligation Bonds	\$10,421,383	\$9,517,549	\$8,640,138	\$7,805,000
Resources Available to Pay Principal	\$3,631,443	\$3,858,415	\$3,360,461	\$3,331,763
Net General Bonded Debt	\$6,789,940	\$5,659,134	\$5,279,677	\$4,473,237
Ratio of Net Bonded Debt to Estimated Actual Value	0.06%	0.05%	0.05%	0.04%
Net Bonded Debt per Capita	\$44.82	\$36.05	\$33.47	\$26.87

Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
166,492	167,537	167,537	167,537	168,375	170,570
\$10,419,581,363	\$10,487,853,113	\$10,569,222,833	\$10,844,366,267	\$10,755,687,211	\$10,915,473,166
\$11,856,256	\$13,100,287	\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573
\$1,685,823	\$1,692,128	\$1,626,375	\$1,706,619	\$1,850,831	\$1,856,958
\$10,170,433	\$11,408,159	\$11,033,137	\$10,041,052	\$12,987,683	\$17,269,615
0.10%	0.11%	0.10%	0.09%	0.12%	0.16%
\$61.09	\$68.09	\$65.85	\$59.93	\$77.14	\$101.25

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$30,539,822	100.00%	\$30,539,822
Overlapping:			
School Districts:			
Granville Exempted Village	455,846	11.42%	52,060
Lakewood Local	550,624	10.78%	59,349
Licking Heights Local	8,960,000	6.70%	600,584
Northridge Local	312,750	6.65%	20,806
Southwest Licking Local	254,999	14.63%	37,295
CTEC	3,643,333	93.66%	3,412,264
Cities:			
Heath	2,310,000	6.71%	155,058
New Albany	35,055,914	0.72%	252,710
Newark	12,330,000	19.55%	2,410,733
Pataskala	76,132,419	8.48%	6,455,819
Reynoldsburg	17,818,434	4.48%	797,829
Villages:			
Alexandria	19,851	0.19%	37
Buckeye Lake	25,432	1.19%	303
Hebron	1,672,831	1.81%	30,280
Johnstown	3,761,121	2.72%	102,185
Utica	18,692	0.65%	121
Townships:			
Bennington	194,453	1.31%	2,542
Etna	82,698	9.20%	7,608
Hartford	192,683	1.35%	2,596
Mary Ann	63,432	0.93%	591
McKean	6,743	1.31%	88
Monroe	642,483	4.49%	28,842
Perry	28,061	0.83%	233
St. Albans	90,298	1.94%	1,750
Washington	50,847	1.62%	823
		Subtotal	14,432,506
		Total	<u>\$44,972,328</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: County Auditor's Office

LICKING COUNTY, OHIO

DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2007	2008	2009	2010
Total Debt				
Net Assessed Valuation	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100
Debt Limit (1)	89,459,549	89,611,484	90,783,220	91,359,778
County Debt Outstanding (2)	10,796,383	10,937,549	12,210,138	11,430,000
Less:				
Applicable Debt Service Fund Amounts	(3,631,443)	(3,858,415)	(3,360,461)	(3,331,763)
Net Indebtedness Subject to Limit	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>
Overall Legal Debt Margin	<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>
Debt Margin as a Percentage of Debt Limit	91.99%	92.10%	90.25%	91.14%
Unvoted Debt				
Net Assessed Valuation	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	36,383,819	36,444,594	36,913,288	37,143,911
Net Indebtedness Subject to Limit	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>
Overall Legal Debt Margin	<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

- 3.0% of the first \$100,000,000 assessed valuation plus
- 1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
- 2.5% on the amount in excess of \$300,000,000

(2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549
91,935,313	92,608,383	93,579,931	96,071,480	96,139,021	97,756,814
14,585,256	15,920,287	15,544,512	15,922,671	19,138,514	26,426,573
(1,685,823)	(1,692,128)	(1,626,375)	(1,706,619)	(1,850,831)	(1,856,958)
12,899,433	14,228,159	13,918,137	14,216,052	17,287,683	24,569,615
<u>\$79,035,880</u>	<u>\$78,380,224</u>	<u>\$79,661,794</u>	<u>\$81,855,428</u>	<u>\$78,851,338</u>	<u>\$73,187,199</u>
85.97%	84.64%	85.13%	85.20%	82.02%	74.87%
\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
37,374,125	37,643,353	38,031,972	39,028,592	39,055,608	39,702,725
12,899,433	14,228,159	13,918,137	14,216,052	17,287,683	24,569,615
<u>\$24,474,692</u>	<u>\$23,415,194</u>	<u>\$24,113,835</u>	<u>\$24,812,540</u>	<u>\$21,767,925</u>	<u>\$15,133,110</u>

LICKING COUNTY, OHIO

PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2007	2008	2009	2010
Wastewater System Bonds (1)				
Gross Revenues (2)	\$2,348,826	\$0	\$0	\$0
Direct Operating Expenses (3)	1,515,340	0	0	0
Net Revenue Available for Debt Service	833,486	0	0	0
Annual Debt Service Requirement	116,500	0	0	0
Coverage	7.15	0.00	0.00	0.00
Special Assessment Bonds				
Special Assessment Collections	\$54,783	\$33,692	\$35,541	\$33,287
Debt Service				
Principal	19,281	24,678	25,100	25,546
Interest	25,472	24,583	23,472	22,320
Coverage	1.22	0.68	0.73	0.70

- (1) Wastewater System Bonds, Business Type Activities, Retired in 2007.
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00
\$36,496	\$32,983	\$31,947	\$36,056	\$36,292	\$21,619
26,019	26,521	27,052	27,616	13,215	38,845
21,128	19,888	18,674	12,272	3,522	18,695
0.77	0.71	0.70	0.90	2.17	0.38

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

	2007	2008	2009	2010
Population (1)				
Licking County	151,499	156,985	157,721	166,492
Income (2) (a)				
Total Personal (in thousands)	4,872,359	5,643,925	5,618,653	5,789,593
Per Capita	32,161	35,952	35,624	34,774
Unemployment Rate (3)				
Federal	4.6%	8.1%	9.3%	9.6%
State	5.6%	9.4%	10.3%	10.1%
Licking County	5.2%	7.1%	9.4%	8.6%
Civilian Work Force Estimates (3)				
State	5,976,500	5,929,800	5,900,500	5,894,000
Licking County	84,500	85,900	84,100	83,500

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2011	2012	2013	2014	2015	2016
166,492	167,537	167,537	167,537	168,375	170,570
5,789,593	5,910,035	5,910,035	6,704,663	6,747,662	7,092,539
34,774	35,276	35,276	40,019	40,075	41,581
8.9%	7.6%	6.7%	6.2%	5.0%	4.5%
8.6%	7.2%	6.6%	5.7%	4.6%	4.8%
8.0%	6.5%	5.9%	5.1%	4.1%	4.0%
5,806,500	5,748,000	5,821,000	5,719,000	5,703,000	5,663,000
84,400	84,800	87,000	87,200	88,400	87,900

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	Nature of Business	2016	
		Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	3,000	3.41%
Licking Memorial Hospital	Health Care	2,017	2.29%
Owens Corning Corporation	Glass Fiber Building Materials	995	1.13%
Licking County Government	County Government Services	962	1.09%
State Farm Insurance	Insurance Underwriter	824	0.94%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	800	0.91%
AEP Ohio	Utilities	777	0.88%
Denison University	Education	750	0.85%
Park National Bank	Commercial Bank	624	0.71%
Southwest Licking Local Schools	Education	453	0.52%
The Boeing Company	Manufacturing	425	0.48%
MPW	Industrial Services	380	0.43%
City of Newark	Government Entity	350	0.40%
Licking Valley Local Schools	Education	247	0.28%
Granville Exempted Village Schools	Education	234	0.27%
Total		12,838	
Total Employment within the County		87,900	

Employer	Nature of Business	2007	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,630	1.93%
State Farm Insurance	Insurance/Underwriting	1,260	1.49%
Licking County Government	Government Services	1,128	1.33%
Owens Corning Corporation	Glass Fiber Building Materials	1,033	1.22%
Newark City School District	Education	805	0.95%
Anomatic	Anodizing Aluminum Process Mfg.	701	0.83%
Denison University	Education	669	0.79%
Wal*Mart	Department/Grocery Store	664	0.79%
Boeing Company	Aerospace Industries	586	0.69%
O.S.U. - Newark/COTC	Education	515	0.61%
Total		8,991	
Total Employment within the County		84,500	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2007	2008	2009	2010
Governmental Activities				
Public Safety				
Sheriff	192.50	209.00	183.50	125.00
Emergency Management	24.00	29.00	23.50	21.00
Health				
Health and Welfare	37.50	66.00	69.00	61.50
Human Services				
Child Welfare	139.00	144.00	41.00	78.00
Other Human Services	152.50	157.00	84.00	110.50
Transportation				
Community and Economic Development				
Agriculture	5.00	7.00	6.00	6.00
Other Community and Economic Development	20.50	22.00	21.00	23.50
Public Works				
Sanitation	2.00	2.00	0.00	0.00
Roads and Bridges	76.00	65.00	63.00	62.50
General Government				
Legislative and Executive	19.00	13.00	13.00	13.50
Finance	13.00	18.00	18.00	22.50
Administration	120.00	120.00	119.00	108.00
Judicial	249.50	253.00	250.00	247.50
 Business-Type Activities				
Utilities				
Water	3.00	3.00	3.00	3.00
Wastewater	14.00	12.00	14.00	14.00
<i>Total Employees</i>	<u>1,067.50</u>	<u>1,120.00</u>	<u>908.00</u>	<u>896.50</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
155.00	179.00	176.50	197.00	207.50	216.50
24.00	24.00	22.50	25.00	25.00	26.00
70.00	65.50	66.50	73.50	75.00	78.00
76.00	74.00	73.00	101.00	103.50	105.50
97.00	111.00	96.50	87.50	89.25	89.75
			10.00	8.50	12.00
6.00	5.50	5.00	5.00	5.00	5.00
25.00	24.50	28.00	27.00	24.00	27.00
3.00	4.00	1.00	3.00	2.50	4.50
63.00	61.00	56.00	44.50	46.25	48.75
3.00	14.00	16.00	16.00	17.00	20.00
21.00	18.50	15.50	16.50	16.00	14.50
118.00	122.50	137.50	124.50	123.00	117.50
246.00	223.00	220.00	218.00	214.50	204.75
3.00	2.00	2.00	2.00	2.00	2.00
14.00	15.00	15.00	10.00	11.00	13.00
924.00	943.50	931.00	960.50	970.00	984.75

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2007	2008	2009	2010
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	5,012	4,771	4,530	4,142
Number of Male Inmates	3,943	3,702	3,489	3,121
Number of Female Inmates	1,069	1,069	1,041	1,021
Number of Felonies Inmates	1,643	1,608	1,480	1,444
Number of Misdemeanors Inmates	3,170	2,921	2,783	2,472
Enforcement				
Number of Rapes Reported	29	36	21	22
Number of Burglaries Reported	406	321	346	361
Number of Domestic Reported	576	541	537	557
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	54,808	59,195	60,894	62,227
Number of Incidents	21,385	23,140	23,420	23,495
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	23,376	26,386	28,055	27,887
Number of Dog Tags Sold - Kennel Sets	446	347	118	79
<i>Human Services</i>				
MRDD Board				
Clients Enrolled	1,119	1,366	1,377	1,364
Job and Family Services				
Recipients Receiving Food Stamps	12,807	13,803	20,594	21,185
Recipients Receiving Medicaid	20,942	21,796	25,533	26,667
Recipients Receiving Cash Assistance	1,616	1,769	2,557	2,234
Children Services				
Average Client Count - Foster Care	465	509	459	479
Child Support Enforcement Agency				
Number of Active Support Orders	9,502	9,681	14,316	9,966
Number of Paternities - Administrative	400	231	383	469
Veteran Services				
Number of Client Contacts	17,860	28,482	28,687	28,743
Number of Transports to VA Clinics	1,990	2,394	2,179	2,101
Number of Financial Assistance Applications	411	915	958	1,288

2011	2012	2013	2014	2015	2016
4,262	3,934	4,159	4,347	3,970	4,665
3,179	2,950	3,127	3,156	2,885	3,346
1,083	984	1,032	1,191	1,085	1,311
1,460	1,407	1,428	1,564	1,556	1,522
2,628	2,397	2,568	2,600	2,237	3,104
37	34	18	29	22	26
424	202	425	372	398	323
624	517	577	613	533	574
67,645	73,110	70,831	66,397	77,484	88,694
23,597	25,817	25,312	53,207	67,130	102,963
28,960	29,962	30,708	30,719	30,323	30,725
78	73	67	41	33	27
1,428	1,492	1,603	1,508	1,597	1,710
22,807	23,737	23,456	19,785	19,446	17,858
26,994	28,664	28,367	36,025	37,578	38,500
1,651	1,385	1,195	945	947	970
469	475	505	606	596	551
10,085	16,269	14,377	14,998	13,936	13,832
263	324	166	427	143	226
29,304	6,431	5,343	6,035	4,987	4,417
1,926	1,891	1,764	2,003	1,944	1,856
1,322	2,092	1,308	1,318	1,196	1,126

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION LAST TEN YEARS

	2007	2008	2009	2010
<i>Community and Economic Development</i>				
<i>Code Compliance</i>				
Number of Residential Permits Issued	667	695	777	957
Number of Commercial Permits Issued	398	355	337	371
Number of 1, 2, 3 Family Dwellings	345	232	182	304
Number of Inspections Performed	10,188	8,698	8,198	4,816
<i>Economic Development</i>				
Number of Major New Development Projects	17	9	5	7
Number of Jobs Created	547	246	300	553
Number of Jobs Retained	1,743	358	175	797
<i>Public Works</i>				
<i>Engineering</i>				
Miles of Road Resurfaced	32.33	42.00	9.00	0.00
Miles of Road Chip Sealed	41.90	37.00	43.00	40.00
Number of Bridges Replaced	9	5	6	6
<i>General Government</i>				
<i>Judicial</i>				
<i>Common Pleas Court - General</i>				
Number of Criminal Cases	830	812	679	716
Number of Civil Cases	2,283	2,485	2,237	1,987
<i>Probate Court</i>				
Number of Estate Cases Filed	702	703	723	706
Number of Guardianship Cases Filed	90	122	100	132
<i>Adult Court</i>				
Number of New Offenders	891	1,537	1,171	1,444
Number of Contacts/Visits Made	12,432	14,412	13,544	14,107
Number of Drug Tests	4,531	6,728	5,825	6,677
<i>Juvenile Court</i>				
Number of Delinquent Cases Filed	702	738	632	501
Number of Traffic Cases Filed	814	758	699	641
<i>Legislative and Executive</i>				
<i>Commissioners</i>				
Number of Resolutions	1,729	1,773	2,304	1,461
Number of Annexations	3	4	5	3

2011	2012	2013	2014	2015	2016
960	1,042	1,021	1,013	1,166	1,252
345	419	431	459	402	464
197	212	282	257	335	384
5,481	5,493	5,750	6,139	7,221	7,550
7	3	5	7	10	4
578	565	615	955	2,012	313
814	324	242	50	1,500	252
10.20	13.57	14.56	32.10	16.69	18.66
26.58	31.66	28.50	58.11	26.47	30.60
4	7	2	25	25	30
661	653	809	861	874	782
1,738	1,642	1,290	1,127	1,118	1,240
773	767	734	807	807	700
110	119	83	110	98	91
811	743	891	898	978	907
15,242	14,345	15,816	16,492	18,736	19,184
7,492	5,349	5,099	8,271	11,863	15,349
443	424	345	401	381	360
678	704	695	626	590	562
1,581	1,673	1,845	1,744	1,664	1,746
5	1	4	4	3	9

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2007	2008	2009	2010
Auditor				
Real Estate				
Number of Non-Exempt	3,495	2,097	2,860	2,980
Number of Conveyance	3,871	3,088	2,888	2,854
Weights and Measures				
Number of Inspections Performed	514	497	505	501
Number of Tests Performed	2,959	3,082	3,373	3,494
Personal Property Tax				
Filings	3,743	2,872	261	212
Treasurer				
Return on Portfolio as of December 31st	5.09%	2.38%	0.95%	0.36%
Data Processing				
Number of Users Served - Data	627	674	711	757
Number of Users Served - Voice	992	1,018	1,096	1,100
Board of Elections				
Number of Registered Voters	101,301	112,146	110,000	113,245
Number of Voters Last General Election	39,612	83,197	50,370	60,432
Percentage of Register Voters that Voted	39.10%	74.20%	45.79%	53.36%
Recorder				
Number of Deeds Recorded	7,925	6,802	6,272	6,134
Number of Sheriff's Deeds Recorded	566	646	555	602
Number of Mortgages Recorded	10,474	8,069	9,008	8,410
Number of Mortgages Releases Recorded	10,079	8,571	8,697	9,221
Number of Plats Recorded	45	75	50	75
Total Instruments Recorded	32,696	27,071	27,684	26,872
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,474	3,485	3,471	3,453
Harbor Hills - Water only	358	369	360	360
Prescott Estates - Water and Sewer	151	151	151	150
Jardin Manor - Sewer only	0	0	0	0
Number of New Tap Connections				
Buckeye Lake - Sewer only	32	8	10	10
Harbor Hills - Water only	4	1	2	1
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2011	2012	2013	2014	2015	2016
3,011	3,282	3,217	3,297	3,543	3,589
2,710	3,095	3,634	3,555	3,909	4,183
427	200	439	382	441	375
3,274	2,434	2,907	2,947	3,089	3,037
0	0	0	0	0	0
0.29%	0.29%	0.29%	0.29%	0.56%	0.58%
887	895	895	895	895	895
1,075	1,075	1,075	1,075	1,075	1,075
107,518	112,532	110,190	112,360	110,294	117,021
54,505	82,085	33,402	48,288	47,940	84,629
50.69%	72.90%	30.31%	42.98%	43.47%	72.32%
6,310	5,612	7,647	7,657	8,109	8,610
510	414	545	426	343	309
7,655	7,703	9,659	7,334	8,103	8,753
8,323	7,861	10,365	7,611	8,594	8,795
70	40	55	50	66	79
30,693	23,943	30,972	25,449	27,997	28,979
3,679	3,324	3,307	3,169	3,169	3,420
366	392	396	365	365	380
151	150	150	145	148	150
0	0	0	0	0	0
3	8	8	9	45	94
2	3	1	0	0	4
0	2	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2007	2008	2009	2010
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$1,820	\$0	\$0	\$0
Machinery and Equipment	967,238	521,123	496,408	506,098
Legislative				
Land	2,309,507	2,190,857	2,190,857	2,190,857
Construction in Progress	296,540	1,508,336	2,310,268	0
Buildings and Improvements	3,605,846	4,120,065	5,443,693	5,901,315
Machinery and Equipment	5,501,262	2,827,363	3,087,329	4,221,539
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,844,966	13,841,391	13,854,921	13,854,921
Machinery and Equipment	3,968,124	3,436,521	3,531,236	3,531,236
<i>Public Works</i>				
Land	3,983,902	3,982,572	3,982,572	3,982,572
Buildings and Improvements	15,867	10,516	10,516	10,516
Machinery and Equipment	3,052,603	3,231,080	3,540,836	3,540,836
Infrastructure	73,055,903	53,792,587	54,685,952	53,706,283
<i>Health</i>				
Land	96,613	96,613	96,613	96,613
Construction in Progress	435,215	0	0	0
Buildings and Improvements	750,104	739,672	739,672	739,672
Machinery and Equipment	1,264,511	798,507	598,839	639,280
<i>Human Services</i>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Machinery and Equipment	1,032,852	622,710	656,729	600,029
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	14,842	6,328	6,328	6,328
Buildings	318,606	316,899	316,899	316,899
Machinery and Equipment	473,043	1,145,434	1,164,434	1,145,434
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	143,997	138,150	138,150	138,150
Construction in Progress	8,805,484	0	640,551	231,751
Buildings	10,686,336	19,414,954	19,414,954	19,414,954
Machinery and Equipment	717,061	2,128,774	2,139,049	2,158,049
Infrastructure	4,008,421	3,961,541	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2008 and 2011.

2011	2012	2013	2014	2015	2016
\$0	\$0	\$0	\$0	\$10,736	\$10,736
522,182	486,778	464,237	580,423	609,434	664,372
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
2,522,042	1,367,820	0	0	0	3,484,304
5,901,315	10,501,690	12,464,901	12,464,901	12,464,902	12,464,902
4,237,697	4,077,740	4,245,792	4,576,986	5,164,383	5,474,523
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,854,921	13,854,921	13,854,921	13,854,921	13,854,921
3,536,583	3,986,518	3,986,518	3,940,036	4,629,221	4,821,979
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	10,516	10,516	299,176	299,176	299,176
3,584,467	4,318,604	4,630,612	4,502,799	5,233,975	5,534,621
53,712,035	53,667,695	54,320,360	59,096,106	62,607,438	63,743,010
30,253	30,253	30,253	30,253	30,253	30,253
0	0	0	0	0	0
135,675	135,675	135,675	182,891	182,891	182,891
109,299	109,299	142,766	126,064	169,890	169,890
66,360	46,396	46,396	46,396	46,396	46,396
2,088,060	1,969,078	1,969,078	1,969,078	1,969,078	1,969,078
1,151,787	798,481	798,481	632,116	632,116	649,886
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,145,434	1,034,111	1,009,111	1,009,111	1,019,395	1,019,395
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
231,751	559,572	788,801	2,753,389	4,117,194	0
19,414,954	19,414,954	19,414,954	19,414,954	20,580,404	25,188,130
2,280,636	2,067,833	2,167,086	2,226,118	2,339,141	2,400,530
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





Dave Yost • Auditor of State

LICKING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 1, 2017